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The Land Transfer Commission's Invitation.

ATTENTION HAS been called in Parliament to the somewhat singular notice recently issued by the Land Transfer Commission, and printed in the *Times* of the 10th inst. The notice was to the effect that evidence in favour of the extension of the system of compulsory registration had been given before the Commission by the officials of the Land Registry, but that very little such evidence had been offered from any other quarter, either by private persons interested in land or by representative public bodies, and further evidence was invited. It is a little difficult to guess what the object of the notice was, for the Commission must have known perfectly well that had any unofficial evidence been forthcoming, the Land Registry officials would have heard of it, and would have made sure that it was duly presented. Practically the issue of the notice amounts to a statement that no independent case for the extension of compulsory registration has been made before the Commission, and the public are left to speculate as to the effect which this circumstance will have on the report. The Prime Minister, in answer to a question on the subject last Monday, cautiously avoided drawing the only natural conclusion, and said that, until the response to the notice was known, and the Commission had issued its report, it would be irregular and premature to draw deductions as to the weight and tendency of the evidence presented to the Commission. From the official point of view, clearly this is so; but when a Commission goes out of its way to invite further evidence on one side of a question, the unofficial view is likely to be that the existing evidence on that side is insufficient.

The Proposed Divorce Inquiry.

THE INTIMATION that the Government propose an inquiry into the expediency of conferring jurisdiction in divorce on the county courts, and possibly into the whole question of the working of the divorce laws, shews that the debate on Lord GORELL'S motion in the House of Lords has not been unfruitful. The reason put forward for an extension of the jurisdiction is very difficult to meet by direct argument. It is that expense prevents many people from resorting to the divorce court who would have a right to relief there. "Without doubt," it was said in the recent County Court Report, "there is a practical denial of justice in this matter to numbers of people, and these are people who belong to ranks in life in which the relief to be

claimed under the Divorce Acts is probably more necessary than in ranks above them." And this condition of things has been aggravated by the practice of granting separation orders under the Summary Jurisdiction (Married Women) Act, 1895. The argument on the other side appears to be based on a general objection to facilitating divorce, for it can hardly be said that selected county courts are improper tribunals to exercise the jurisdiction. The Archbishop of Canterbury, indeed, thinks that an appearance in the county court smacks too much of the humorous to make that an appropriate tribunal. He has not realized that county court judges and registrars are in constant touch with the actualities of life, and the conduct of business in these courts is as serious as in courts with greater social and official prestige. But it is needless at present to pursue the subject. After so clear a statement that there is in divorce one law for the rich and another for the poor, the subject could hardly be dropped, and the proposed committee is the natural and proper outcome of the recent debate.

The Right of Appeal under the Finance Bill.

WE PRINT elsewhere a report which has been issued by the General Council of the Bar on appeals from the Inland Revenue Commissioners under the Land Taxes Clauses of the Finance Bill. It has been generally recognized that the Bill, as introduced, gave far too much power to the commissioners and to referees appointed by the Government, and it is unlikely that its original provisions in this respect will be passed unaltered. But the report very carefully calls attention to their exact nature, and defines the extent to which they require amendment. Under the Bill the decision of the commissioners is in some matters final; where an appeal is given it is to referees, and the appellant can only obtain a judicial decision where the referee thinks fit to state a case on a point of law; and the Bill contains no provision entitling the person interested in the decision of the commissioners to appear before the referees, either in person, or by counsel, or by a solicitor. It can hardly be doubted that the proposals contained in the land tax clauses, if they become law, will be productive, beyond all recent legislation, of contentious matter, and it is important that appellants should have a right to a judicial decision, and should, if the hearing before a referee is retained, be entitled to legal assistance. The tendency of the revenue authorities in recent times has been to strain the law against the taxpayer, and this is a tendency that is likely to be emphasized unless proper safeguards are introduced into the Bill. The report of the General Council of the Bar lays stress on the impropriety of the taxing authority or its nominees becoming the sole authority to determine the amount of the taxes and the principles upon which they are to be levied, and urges that the Bill should be amended by removing the restrictions on the right of appeal against the decision of the commissioners, and by providing that there shall in all cases be an appeal to the High Court, or in cases where the amount is small, to the county court, instead of to a referee. It also points out that if the referees are retained, the taxpayer is very unlikely to be allowed the benefit of legal assistance before them unless provision for this is expressly made by the Bill, and recommends that every person interested should be entitled as of right to be heard before the referee in the same manner as in a court of justice. Considering the number of important concessions which have been already made by the Government, it is not too much to hope that they will be open to reason on these points also.

The Elasticity of the Criminal Law.

THE RECENT case of *Rex* v. *Solomons* in the Court of Criminal Appeal is interesting as an example of how the law has to be adapted, with the help of the judges, to modern inventions and discoveries. The prisoner was the driver of a London taxi-cab, who, by neglecting to lower the flag of the taximeter when he took up a fare, prevented the machinery from registering the amount earned. He was indicted under 24 & 25 Vict. c. 96, s. 1, with falsifying accounts with intent to defraud. That section applies, however, only to a person in the position of a "clerk, officer, or servant" to the person defrauded, and two interesting points were raised on the appeal—first, was the prisoner a "servant," and, secondly, did he falsify an "account"? Now, as to the first question, the evidence shewed that a driver who took out a cab from the prosecuting company's premises made no specific contract of service, but undertook at the end of the day to hand over three-quarters of the earnings of the cab to the company, and to keep one quarter for himself, and to observe a number of regulations. The court had no difficulty in arriving at the conclusion that he was the servant of the company, and not a mere hirer of the cab to use as he pleased. It is curious to consider what a contrary decision would have implied. It certainly would have had the effect of barring all such drivers from the benefits of the Workmen's Compensation Act—a result which might be acceptable to the company, but would hardly be so to the men who follow a somewhat dangerous calling. The second point also was decided by the court adversely to the prisoner. It was held that there was evidence on which he was properly convicted of falsifying an account: that the taximeter itself was an account, and that intentionally neglecting to put it into operation on taking up a fare was falsifying an account within the meaning of the Act. Such a decision—which is, no doubt, absolutely sound—would probably have greatly astonished the gentlemen who drafted the Act in 1861. They never contemplated that a machine could be an account; a paper writing alone would be so described by them. But of recent years there have been invented a large number of mechanical contrivances for counting money, for indicating the time at which workmen commence and leave off work, and other such purposes. It certainly would be a very serious thing if a servant did not bring himself within the criminal law by tampering with a contrivance used to shew the amount of his earnings with the intention of defrauding his employers. After all, when interpreted with common sense, our criminal law is very elastic.

Committal for Perjury under the Criminal Law Procedure Act, 1851.

SECTION 19 of the Criminal Law Procedure Act, 1851, enacts in plain terms that "it shall be lawful for . . . any justices of the peace, recorder or deputy recorder, chairman or other judge holding any general or quarter sessions of the peace . . . in case it shall appear to him or them that any person has been guilty of wilful and corrupt perjury in any evidence given before him or them, to direct such person to be prosecuted for such perjury, in case there shall appear to him or them a reasonable cause for such prosecution, and to commit such person so directed to be prosecuted, unless he enters into recognizance to appear and take his trial, and to bind any person he or they may think fit to give evidence." No depositions are requisite where a prosecution is thus directed. The reason for this law was no doubt the prevalence of perjury, and in the opinion of many persons of large experience, there is little or no diminution of perjury in our courts. Why then should there be a strong disinclination to put the enactment which we have quoted into operation? The licensee of a public-house was recently summoned for allowing his premises to be used for the purposes of betting. Evidence in support of the summons was given by an inspector and two constables who had visited the house in plain clothes. Their evidence was contradicted upon oath by the defendant. Sir W. GILBERT, who presided at the hearing, held that the charge was proved; convicted the defendant and committed him for trial at the Old Bailey for perjury. But there was a vehement protest. The counsel for the defendant, in fifty years' experience, had not known of such a thing being done. Sir W. GILBERT reconsidered his decision, and announced that he should content himself with making a report to the Public Prosecutor that the case was a fit one for prosecution. Those who practised before HAWKINS, J. (afterwards Lord BRAMPTON) can remember that that learned judge never shrank from putting the enactment into operation. But there seems to be a general impression that the prisoner, after such a committal, goes to trial with something of a pre-judgment of the case, and that the jury may not weigh the evidence with the care which they would exercise in an ordinary case. We have even heard criminal practitioners express their opinion that the judge at a trial ought not to refer

to the calendar so as to become acquainted with the past history of the prisoner. These views appear to savour of exaggeration.

Webb v. *Outrim* in Canada.

THE CASE of *Webb* v. *Outrim* (1907, A. C. 81) has been discussed on several occasions in our columns: see, for instance, 51 SOLICITORS' JOURNAL 111, 52 SOLICITORS' JOURNAL 295. The several States in Australia claimed the right to tax the income of federal officers, and this the High Court of Australia held the States had no right to do. The Judicial Committee, on the other hand, disapproved of the High Court's decision on this point, and held that federal officers' salaries were taxable under State legislation. The High Court have refused to follow the Judicial Committee's decision, and there the matter rests, although the exact point as to the States' powers of taxation has been settled by Commonwealth legislation. The unfortunate controversy between the Privy Council and the High Court of Australia subsequently found a distant echo in Canada. Although the question of the States' right to tax federal officers' incomes came before the High Court of Australia within five years of the creation of the Commonwealth, it was not until last year that the same point was decided by the Supreme Court of Canada—that is, since the decision in *Webb* v. *Outrim*: see *Abbott* v. *City of St. John* (40 Can. S. C. R. 597). The liability of the officers of the Dominion Government to be assessed to income tax in respect of their official salaries by virtue of provincial legislation has been the subject of some fifteen decisions in the provincial courts, and these courts have hitherto consistently held that the federal officers are not liable to be taxed under provincial legislation. Recently, however, it has been held by the Supreme Court of the Province of New Brunswick that the previous decisions of the provincial courts have been in effect overruled by the decision of the Privy Council in *Webb* v. *Outrim*, and that the provincial legislation as to income tax does include the case of the Dominion Government officers. From this decision an appeal has now, for the first time, been taken on this point to the Supreme Court of Canada, with the result that the latest decision of the New Brunswick court was upheld, and the law laid down, in effect, as in the Judicial Committee's decision in *Webb* v. *Outrim*. Thus, the unfortunate difference between the Judicial Committee and the High Court of Australia was in a manner revived and accentuated by the Supreme Court of Canada following *Webb* v. *Outrim*.

The Settlement of the Difference.

IN VIEW of the difficulties that have arisen between the Judicial Committee of the Privy Council and the High Court of Australia, by reason of the extraordinary results of the case of *Webb* v. *Outrim* (the echoes of which will again be awakened by the coming discussion of the South Africa Constitution Bill), a Canadian case before the Judicial Committee last week is of great interest: see *Burrard Power Company* v. *Rex* (*Times*, July 12th). This case was a petition for special leave to appeal from a decision of the Exchequer Court of Canada. Certain lands in British Columbia had been granted by the Government of British Columbia to the Dominion Government of Canada for the construction of railways. Subsequently, certain water rights within these same lands had been granted to the petitioning company under the authority of a British Columbia statute. The Dominion authorities alleged that this grant of water right was invalid, and the Attorney-General of Canada took proceedings in the Exchequer Court of Canada against the company. Judgment was given against the company, and from that decision the company desired to appeal to the Privy Council. As in the case of the Australian courts, there are alternative rights of appeal—either to the Supreme Court of Canada or to the King in Council. It was this singular double right of appeal that caused the difficulty in *Webb* v. *Outrim*, and may possibly cause similar difficulties in the future, both for Canada and Australia. The Judicial Committee have, on the present occasion, taken a course which it is believed has not been taken before, and have created a valuable precedent, which might have prevented the troublesome situation in *Webb* v. *Outrim* had it then been adopted. Seeing that the petitioners might if they chose have appealed to the Supreme Court of Canada, the Judicial Committee have dismissed the petition, with the intimation that an appeal should first be taken to the Supreme Court of Canada. A further appeal is of course quite possible, but any unseemly conflict between the Canadian court and the Judicial Committee is thus made impossible. The plan of declining to hear an appeal over the head of the Canadian federal court is an eminently business-like and satisfactory one. The Exchequer Court of Canada is not a provincial, but a federal court; nevertheless there is no reason why precisely the same practice should not be adopted where it is desired to appeal from the Supreme Court of a Province or (in Australia) a State. Different considerations might well apply where there is actual and direct litigation between the Dominion Government and a Provincial Government. In such a case the Privy Council might be held the best arbiter between these authorities, as being free from local influence.

Courts-martial in France.

A CASE which has recently been tried before a court-martial at Versailles is a remarkable illustration of the difference in the laws and institutions of two nations who are separated from each other by a journey occupying little more than an hour. PMIOL, a private soldier acting as orderly for Captain BRIARD, was charged with attempting to murder the eldest daughter of the captain, a girl nineteen years old. The prisoner, a young man of sullen and vindictive temperament, lodged in the same house with the captain, who was a widower, and, according to his own story, had formed an attachment for the young lady, though he did not pretend that she had given him the slightest encouragement. Having spoken to her more than once in a rude and offensive manner, she complained to her father, who reprimanded the man severely and threatened to send him back to his regiment at Toulouse. The man was enraged at this reproof, and during the absence of the captain fired five shots from a revolver at his daughter, severely wounding her. In England he would have been put on his trial before judge and jury in the same manner as an ordinary criminal, but in France the case was determined by a court-martial, presided over by Colonel BERGER. This is in pursuance of the Law of 1857, by which military tribunals or courts-martial are constituted for the trial of all offences committed by soldiers or persons in the category of soldiers. There is a court for each military division, consisting of a president and judges of a rank at least equal to that of the accused. The report of the trial bears a strong resemblance to that of similar cases in the Court of Assizes. The prisoner was interrogated by the president and could offer no defence. He was found guilty, but as usual with "extenuating circumstances," and was sentenced to ten years' penal servitude—a sentence much lighter than he would have received in this country, which would scarcely submit to so extraordinary a jurisdiction as that exercised by the French court.

A Lessor's Covenant to Pay Rates and Taxes.

IN THE recent case of *Salaman* v. *Holford* (1909, 2 Ch. 64) NEVILLE, J., put a limit on the rule of construction which has been applied to a covenant in a lease binding the lessor to pay all taxes in respect of the demised premises. It has been considered that such a covenant only applies to the premises as represented by the rent reserved to the landlord. Thus where a ground-rent is reserved, he pays the taxes in respect of the value of the premises represented by the ground-rent—or the site value, as we shall soon be calling it; not in respect of the value of buildings erected on the land for which an improved rent has been obtained. This construction of the covenant has been adopted contrary to the literal meaning of the words, but in order to prevent obvious injustice to the lessor. "The landlord," it was said in *Watson* v. *Home* (7 B. & C. 285), "must pay that proportion of the taxes which would have been payable by the tenant if the premises had remained in their original state." And this construction was recently adopted by the Court of Appeal in *Mansfield* v. *Relf* (1908, 1 K. B. 71). But in these cases there was an actual addition to the premises leading to a substantial increase in the value, and the rent originally reserved was not a return for the premises in their improved state. In the

present case of *Salaman* v. *Holford* there had been no change in the premises, which had been let at what was intended to be a rack-rent. The lessee, however, was able to sub-let various parts at profit rentals, and this he did with the consent of the lessor. The profit rentals were the cause of an increased assessment of the premises, and the lessor, who had covenanted to pay rates and taxes, sought to throw the increased burden on the lessee. NEVILLE, J., considered, however, that to such a state of things the principle of the above cases did not apply, and he held the lessor liable to pay the increased rates and taxes in accordance with the words of his covenant.

An Ambiguous Clause.

A DECISION by BRAY, J., on the 18th of February, in the case of *Rosin and Turpentine Import Co.* v. *B. Jacobs & Sons*, on the construction of a mercantile document, though possibly of little value as a precedent, is by no means without interest. The defendants were lightermen, and the action was brought for breach of contract in the conveyance of goods on their lighter. The defence was founded upon the following clause printed upon their invoices and memoranda: "The rates charged by B. Jacobs & Sons are for conveyance only, and every reasonable precaution is taken for the safety of goods whilst in craft; they will not be liable for any loss or damage, including negligence, which can be covered by insurance, and the shipper in taking out the policy should effect same 'without recourse to lighterman,' as B. Jacobs & Sons do not accept responsibility for 'insurable risks.'" The question was, whether this clause exempted the defendants from liability for negligence. The learned judge, after finding that upon the facts negligence was proved, examined the possible constructions of the clause. One was "Every reasonable precaution is taken for the safety of the goods whilst in craft, but notwithstanding this the defendants will not be liable for any loss or damage, including negligence, which can be covered by insurance." This, however, required the insertion of the words "but notwithstanding this," which could not be done. Another construction was that every "reasonable precaution would be taken by the defendants, but that they should be exempted from liability for the negligence of everyone except themselves." Having regard to the ambiguity of the document, the learned judge thought that it might bear the construction that the defendants would warrant that every reasonable precaution should be taken, and that they would be liable if it were not taken, and they must accordingly be held to be liable. The decision follows the rule that the words of writings are to be understood in the sense most burdensome to the person who has had them drawn up or put them in use.

Rent Falling Due on Sunday.

IN THE case of *Child* v. *Edwards* Mr. Justice RIDLEY, sitting without a jury, has just given a decision of general importance with which we are not wholly satisfied. It appeared that the defendant let a house in Camberwell to the plaintiff for one year from the 24th of June, 1908, at a yearly rent of £50 to be paid by equal monthly payments of £4 3s. 4d., the first payment to be made on the 24th of July. On the 24th of January, 1909 (which was a Sunday), a month expired, and no rent was paid. On the next day, Monday, the defendant levied a distress. In an action for damages for wrongful distress, it was contended for the defendant that there was nothing illegal in a man's agreeing to pay his debts on Sunday, and that this was what the plaintiff had agreed to do. Sunday was only made a *dies non* for certain purposes by statute. For the plaintiff it was contended that Sunday was a *dies non* at common law (a proposition which appears to us to be scarcely tenable), and that the Sunday Observance Act, 1677, was simply declaratory of the common law. The learned judge held that there was nothing in the common or statute law to make the payment of rent on Sunday illegal; that it accordingly became due on that day; and that the distress on Monday was a valid distress. We need not incumber the question with the fact that the landlord resorted to the harsh remedy of distress, but will assume that he had issued a writ to recover his debt as soon as the courts opened on Monday. Would there in such a case be sufficient proof that the rent was in arrear? We think not. Sunday is not generally considered as a legal day for the performance of contracts and ordinary secular business, and where a man has contracted to pay money on a particular day of the month, and that day happens to fall on Sunday, we think that, according to common understanding, he would not be expected to search for his creditor till the following Monday. The reasonable construction of the contract would, therefore, be that the day of performance was postponed till the following day. We believe that there are decisions of the American courts in accordance with this view, but it has not hitherto been fully considered by the English judges.

"Handing Down" the Judgment of the Court.

THE COURT of Appeal in which VAUGHAN WILLIAMS, L.J., is president, lags perceptibly in the conduct of its business, and opinions vary as to the causes of the delay. Upon one matter, however, there can be little controversy—the length of the judgments and the time occupied in their delivery. A sitting of the court does not last more than five hours, and to take one of these hours for the delivery of a dissentient judgment is wholly inconsistent with anything in the nature of dispatch. The judgments of several members of the Court of Appeal, when contrasted with the opinions delivered by the House of Lords, appear to be unnecessarily long and discursive. It is perhaps too much to expect that the learned Lords Justices will follow the example of those who form part of the ultimate tribunal in this country, but it has occurred to us that much time might be saved if the American practice of "handing down," instead of delivering, a judgment were adopted. The eminent counsel engaged in an important appeal are often unable to be present when judgment is delivered, and this judgment often requires a careful perusal before it can be fully appreciated. We have some doubt whether such a change would obtain the approbation of the bench, who may think that the oral delivery of a judgment conduces to the dignity of the court. But this view of the matter will not be generally accepted, and we should be glad if the American practice with regard to the delivery of judgments were one of the subjects of inquiry by the committee appointed to consider the arrangements of the English courts.

The Carrying of Revolvers.

THE *Lancet*, on the occasion of the terrible tragedy at the Imperial Institute on the night of the 1st of July, refers to the promiscuous carrying of revolvers and to the numerous deaths and injuries, both criminal and accidental, even in the British Isles, which are due to this improper practice. DHINGRA, says the writer, went to the "At Home" of the National Indian Association armed with two loaded revolvers, and legally (having a licence) he had as much right to do so as he had to carry a watch, a pencil case, and spectacles. If he had neglected to comply with the one restriction imposed by law, and had not provided himself with a licence, he could have put himself in the right with but little trouble and by the expenditure of half-a-sovereign. If we leave out of the question the naval and military service, a pistol is of no use except to a man desiring either to perpetrate a crime or to protect himself or others against one, and we do not believe that the acquiescence of the law in the possession of lethal weapons by any person, of whatever character or antecedents, is necessary or right, though we consider that the arming of our police with revolvers could be defended. He goes on to suggest a heavy duty on revolvers, except those employed in naval, military, or police service, and the imposition of a penalty on any person found guilty of carrying a revolver in any place, public or private, not in the occupation of the person carrying it, unless a reasonable explanation were forthcoming. We cordially agree with the substance of this article, and hope that the ill-drawn Pistols Act may shortly be supplemented by legislation of a more practical character.

New Trustee Investment.

IT WILL be seen from the notice we publish elsewhere that Gold Coast Government 3½ per cent. Inscribed Stock (1934–59) has been added to the Colonial Stocks eligible for investment

of trust funds, subject to the restrictions contained in section 2 (2) of the Trustee Act, 1893.

The Vacation Judge.

It will be observed from the notice we print elsewhere that Mr Justice Hamilton will be Vacation Judge during the first half of the Long Vacation.

The Licences Compensation Charge and Unexpired Terms.

The provision in the Licensing Act, 1904, under which a tenant who pays the compensation charge is enabled to deduct a certain proportion from his rent, has given rise to a good many difficult questions. When licensed premises are subject to a series of leasehold interests carved successively out of the fee and the preceding terms, it is frequently a troublesome matter to adjust the various deductions as between the different persons entitled to the receipt of rent, especially where the leases, or some of them, include other property. But a problem of a new kind was presented last week by *Lord Llangattock* v. *Watney & Co.* (reported elsewhere), before A. T. Lawrence, J.—namely, whether, in calculating an "unexpired term," regard must be paid only to the term actually vested in the lessee, or whether he must be debited, so to speak, with any further reversionary term to which he is entitled.

In that case a lease of a public-house—The Queen, Camberwell—had been granted by the plaintiff for a term expiring in the present year at a rent of £80; and a lease of another public-house—The Roebuck, Walworth—for a term expiring in 1917 at a rent of £100. Both these leases became vested in the defendants, and they also, on payment of premiums, obtained reversionary leases of both houses at the same rents for terms which commenced a day after the expiration of the old leases, and were both to determine in 1935. In 1908 a compensation charge of £30 was imposed in respect of The Queen, and of £40 in respect of The Roebuck. Section 3 of the Licensing Act, 1904, authorizes a licence-holder who pays a charge under the section, and also any person from whose rent a deduction is made in respect of the payment of such a charge, to make the deductions from rent which are set out in the second schedule. This schedule makes the amount of the deduction vary with the length of the unexpired term. Thus a person "whose unexpired term" does not exceed one year may deduct the whole amount of the charge; if it does not exceed two years he may deduct 88 per cent., and so on; until, when the unexpired term is sixty years, he can only deduct 1 per cent., and for longer terms no deduction is allowed. But the amount deducted is not to exceed half the rent.

Such being the mode of deduction, it was material in the present case to determine whether the defendants were to be treated as holding only for the unexpired terms of the original leases; that is, as regards The Queen, till the present year, and as regards The Roebuck, till 1917; or whether the reversionary terms were to be brought into account, so that the defendants' terms would not expire till 1935. On the former supposition the unexpired term in The Queen exceeded one year, but did not exceed two years, and 88 per cent. of the charge, or £26 8s., could be deducted; and in The Roebuck it exceeded nine years, but did not exceed ten years,, and, according to the scale, 45 per cent., or £18, could be deducted. On the latter supposition the unexpired term in each case exceeded twenty-five years, but did not exceed thirty years, and only 7 per cent. of the compensation charge could be deducted—namely, £2 2s. for The Queen and £2 8s. for The Roebuck.

As in other similar cases, the sums involved are small, and this probably explains why more have not come before the courts; but the questions of law involved are frequently more troublesome than the arithmetic, and in the present case the decision depended on the effect which was to be given to the expression "unexpired term." In fact, the defendants had two interests in each of the houses, the unexpired residues of the original terms, and the reversionary leases, and it is settled that reversionary leases, until entry under them, confer only an *interesse termini*—that is, a right and not an estate: *Doe* v. *Walker* (5 B. & C., p. 118); *Lewis* v. *Baker* (1905, 1 Ch. 46); and in the latter case practical effect was given to this doctrine by holding that a lessee who had underlet for longer than the original term had, for want of a reversion, no right of distress, notwithstanding that he had an agreement for a reversionary lease. Even assuming this agreement to be equivalent to an actual reversionary lease, it did not enlarge his original term In the present case the reversionary leases had been actually granted, but the interposition of the single day between the original and the reversionary terms prevented their union, and strictly, therefore, the "unexpired term" was confined to the residue of the original term.

But A. T. Lawrence, J., while admitting that this view would be correct in the case of a statute dealing with real property or its incidents, declined to apply so technical a construction to a statute dealing with licences. The provision in question, it may be noticed, does not impose the tax, in which case it would have to be construed strictly; but directs how a tax, already imposed, is to be borne as between different persons. And, in the opinion of the learned judge, the expression "unexpired term" meant the period of time during which the person who originally paid the charge had the power to occupy the premises, and so to enjoy the benefits of the licence. He pointed out that in the body of the Act the phrase "person interested in the licensed premises" was used, and he considered that the defendants were persons so interested for the period of the present and the reversionary leases. In other words, he did not allow the conveyancing device of interposing a nominal interval between the two leases to exempt the defendants from bearing the burden which the scheme of the statute imposed upon them; an equitable construction doubtless, but when a popular meaning is given to technical terms the result sometimes has a tendency to create uncertainty.

The Duties Affecting Land under the Finance Bill, 1909.

VII.

Appeals.

(*Concluded from p.* 668.)

Clause 22 provides that—

(1) Except as expressly provided in this Part of this Act any person aggrieved may appeal within such time and in such manner as may be provided by rules made for the purpose by the Treasury against the first determination by the Commissioners of the total value or site value of any land; and against the amount of any assessment of duty under this Part of this Act; and against a refusal of the Commissioners to make any allowance or to make the allowance claimed, where the Commissioners have power to make such an allowance under this Part of this Act; and against any apportionment of the value of land or of the consideration on any transfer or lease made by the Commissioners under this Part of this Act; and against the determination of any other matter which the Commissioners are to determine or may determine under this Part of this Act:

Provided that—

(*a*) an appeal shall not lie against the determination by the Commissioners of the total or site value of any land where a return of the value of the land has not been made by the owner in pursuance of this Part of this Act; and

(*b*) the total value and the site value shall be questioned only by means of an appeal against the determination by the Commissioners of that value where there is an appeal under this Act, and shall not be questioned in any case on an appeal against an assessment of duty.

(2) Any appeal under this section shall be referred to such one of the referees appointed under this Part of this Act as may be provided by any special or general directions of the Treasury, and the decision of the referee to whom the appeal is so referred shall be final.

(3) If any question of law arises in the course of an appeal under this section, the referee may, if he thinks fit, state the question in the form of a special case for the opinion of the High Court, and the case so stated shall be submitted for decision to the Court in such summary manner as subject to any rules of court may be directed by the Court, and the Court after hearing such parties, and taking such evidence (if any) as it thinks just, shall decide the question

Though we do not suppose that the Treasury would refuse to appoint a man as referee merely because on one occasion he had decided against them, it is probable that if he habitually made decisions against the claim of the Crown he would incur the risk of not being appointed a referee in the future.

Students of legal history will remember the marked effect produced by rendering the judges irremovable. During the Stuart dynasty they were removable at the pleasure of the Crown, and many of the trials for sedition or high treason shew that they did all that they could to obtain a conviction. But when, shortly after the Revolution, judges were made irremovable, they endeavoured to give a prisoner a fair trial. Some of our readers will consider the comparison we are making to be absurd; but it is a matter of everyday observation that it is not safe to rely on the judgment of a man who has an interest in the giving his decision in one way rather than in another.

We consider it a very serious hardship that the appeal from a decision of the Civil Service Commissioners is to be made only to a nominee of the Crown. We can with some pride regard the Civil Service in this country; as a rule civil servants perform their duties very well, and during the last fifty years there has, we believe, been only one case of serious misconduct, but we feel that the mere fact of an appeal to a court of law being allowed under the existing law tends to make the Commissioners act with prudence, and that when the appeal is taken away cases of injustice will occur.

Suggestions.

We do not intend to discuss the question whether the imposition of increment value duty is or is not expedient, but we must say that, supposing it is right to impose it, the provisions of the Bill will cause great hardship for the reasons already pointed out, viz., that—

(1) Every landowner will be forced to send to the Commissioners a valuation of his property and to incur the costs of valuation.

(2) The Commissioners can assess the landowner's property at whatever amount they think fit, and if they make a mistake, the landowner has no remedy against them except by having the question referred to a nominee of the Crown; he has not the protection of the law.

(3) The time when the duty is to be collected is when the owner sells—that is to say, when he wants money; and as that eminent writer on Political Economy, J. S. Mill, points out, this is not the time when a duty should be levied on land.

(4) The amount of duty payable on the occasion of any dealing with land is entirely at the option of the Commissioners.

(5) The stamp on all instruments dealing with land, with certain exceptions, has to be adjudicated—a provision that will occasion expense and delay.

Owing to the provisions of clause 3, no man who deals with land in which another person has an interest will know what duty he has to pay, as it will depend upon the amount of duty, if any, paid by that other person. It is hardly possible to conceive of a more mischievous manner of assessing duty.

All these difficulties and hardships might be avoided in the manner following:

(1) Let the original, and every quinquennial valuation, be made by and at the expense of Government, with a right to the landowner to appeal to a court of law if he thinks he has been assessed incorrectly.

(2) Let the site value as determined on the original or any given quinquennial valuation be for the purposes of the Bill deemed to remain constant during the next five years, and the result will be that there will be no difficulty in knowing the amount of duty at any time.

(3) Instead of making the duty payable on dealing with any interest in the land depend upon the duty paid by persons having other interests in the land, let the duty payable in respect of each interest be payable in respect of that interest alone without regard to the duty payable on the other interests on the land. An example will make this more clear:

Let at any time A. be the freeholder, subject to a lease, of which ninety years are unexpired, to B., who has granted a lease of which twenty-one years are unexpired to C., who has granted a lease of which seven years are unexpired to D.

Then, taking interest at the rate of 3 per cent., and assuming that the increment of site value is £1, the value of the interests of the several owners in the increment, will be as follows: A ·0699, B ·4674, C ·2757, and D ·1869; and justice will be done if each of these persons pays duty on the part of the increment which belongs to him, without reference to how the other persons deal with their property, and as he will find from his own title deeds what duty has been paid on that interest, he will have the deed stamped without having it adjudicated.

(4) The duty should be payable at fixed periods, say, every five years, instead of on dealings with the property or on death.

We may add that if this scheme is adopted, and it is determined (as hinted at by the Chancellor of the Exchequer) that increment duty is not to be paid in the case of agricultural land under a certain value, considerable expense in valuations will be saved, as the Commissioners may direct that in certain areas no valuation is to be made of agricultural land.

In conclusion, we must repeat that, whatever may be the merits of the Bill as regards the imposition of new taxes, the provisions which render the decisions of nominees of the Crown conclusive, and deprive the subject of the protection of a court of law, are most oppressive.* H. W. E.

The Rule in *Whitby* v. *Mitchell*.

II.

(*Concluded from p.* 669.)

If we are content to adopt the views of Mr. Fearne, which we stated last week, and to treat the rule in *Whitby* v. *Mitchell* as an illustration of the doctrine prohibiting the creation of unbarrable entails, the rest of the journey is easy. For in the *Duke of Norfolk's case* (*Duke of Norfolk* v. *Howard*, 1683, 1 Vern. 164) Sir Francis North said, "If in equity you could come nearer to a perpetuity than the rules of common law would admit, all men, being desirous to continue their estates in their families, would settle their estates by way of trust, which might, indeed, make well for the jurisdiction of Chancery, but would be destructive to the Commonwealth." Reading "perpetuity" in this passage by the light of Lord Nottingham's definition of the word in the same case (cited *supra*)—that is to say, if we substitute for "perpetuity" the words "unbarrable entail"—we have here a clear statement that equity follows the law in forbidding the limitation of land to unborn generations in succession as purchasers. This principle was followed in *Humberston* v. *Humberston*, in *Mainwaring* v. *Baxter* (5 Ves. 457) and in *Monypenny* v. *Dering* (2 D. M. & G. 170). The doctrine is indeed clearly stated by Mr. Fearne himself in the passage cited last week, for he says that the rule applies to "any limitation in future," and he cites in support of it the case of *Humberston* v. *Humberston*, where the limitations were equitable.

On a question of this kind the authority of Mr. Fearne is so great as to be almost conclusive, and it is therefore important to see whether there is anything in his writings to confirm or contradict the deductions which I have ventured to draw from the passage in his work on Contingent Remainders already quoted. Negative confirmation is to be found in his Posthumous Works (p. 215), where he states the rule in *Whitby* v. *Mitchell*, and refers to *Humberston* v. *Humberston* and the doctrine of cy-près, but does not in any way suggest that the rule is connected with the doctrine of double possibilities. More positive confirmation is afforded by his treatment of the doctrine of double possibilities in his work on Contingent Remainders: he states it in the first part of the work, as a rule governing the creation of contingent remainders, while the rule in *Whitby* v. *Mitchell* is stated, quite independently, in the second part of the book. No suggestion, so far as I am aware, is to be found in any part of the book that the two rules are connected with one another.

The subject is treated by the Real Property Commissioners in almost exactly the same way. In one part of their third report (p. 29) they refer to the doctrine of double possibilities, but express doubts whether it ever had any real existence, and recommend its formal

*The last paragraph of last week's article, at page 668, should run as follows: "On the other hand, if the site value remains unchanged, so that no increment value duty is payable, the present value of the undeveloped land duty is about £71 10s., or, in other words, the value of the land is diminished by a little more than 7 per cent."

abolition by statute. They then go on to describe various devices invented in the sixteenth and seventeeth centuries with the object of making entails unbarrable, including that of limiting land to a person for life, and afterwards to everyone who should be his heir for life. As the Commisioners remark (p. 31), these "expedients were invariably disappointed, from the determination of the courts to defeat all contrivances tending to effect an object which they considered it so impolitic to allow to be effected." It is clear from their treatment of the subject that, in the opinion of the Commissioners, the rule forbidding the limitation of successive life estates to unborn generations in succession (which we know as the rule in *Whitby* v. *Mitchell*) has no connection whatever with the dubious and discredited doctrine of double possibilities, but is an application of the general principle forbidding the creation of unbarrable entails.

Mr. BURTON (whose statement of the rule was cited by Lord Justice COTTON) also treats the matter in the same way. He does not suggest that the rule has any connection with the doctrine of double possibilities. What he does say is that but for the rule it would be possible to settle land on "the remotest generations . . . so as to make the settlement perpetual, and thus all the political inconveniences which attended entails in their first creation would be renewed": Comp. 256. In other words, Mr. BURTON treats the rule as designed to prevent the creation of unbarrable entails.

Mr. JOSHUA WILLIAMS himself, although he adopted, under protest, Mr. CHARLES BUTLER'S theory that the rule is derived from the doctrine of double possibilities, followed Mr. FEARNE and Mr. BURTON in explaining the object of the rule. For, after stating the rule (in terms which were adopted as accurate by the Court of Appeal), he goes on to remark, "It may not be sufficient to restrain every kind of settlement which ingenuity might suggest: but it is directly opposed to the great motive which usually induces attempts at a perpetuity, namely, the desire of keeping an estate in the same family, and it has accordingly been hitherto found sufficient": Real Prop., 12th ed., p. 274.

But if the origin of the rule is as simple a matter as is here suggested, why, it may be asked, did it not suggest itself to such learned writers as Mr. CHARLES BUTLER, Mr. JOSHUA WILLIAMS, and Mr. CHALLIS? One reason no doubt is that they were considering the rule in connection with the subject of legal remainders, and as there never was any doubt (if we disregard Mr. LEWIS'S singular blunder) that it applies to legal remainders, the origin of the rule was a matter of no practical importance. It is only when such questions arise as those involved in *Re Bowles* (1902, 2 Ch. 650) and *Re Nash* (*ante*, p. 651) that the origin of the rule becomes important. It might be possible to find another reason, if we cared to look for it, but the search would take time, and after all the question is more or less academic. For present purposes we may well be content with the authority of Mr. FEARNE and the Real Property Commissioners, whose learning and accuracy are beyond question.

The explanation of the rule in *Whitby v. Mitchell* suggested in this article is based on the conclusions of Mr. FEARNE and the Real Property Commissioners, and it has many recommendations. In the first place, it avoids the necessity of having recourse to the so-called doctrine of double possibilities, and thus does away with the only serious part of Mr. GRAY'S objection to the rule in *Whitby v. Mitchell*, which he trenchantly describes as a "non-existent rule based on an exploded theory." It is quite true that the doctrine of double possibilities is exploded: it was exploded by the Real Property Commissioners more than seventy years ago. But the rule in *Whitby v. Mitchell*, as Mr. Justice EVE said in *Re Nash*, is a rational and salutary rule, and it gains additional force if we treat it as based on an intelligible principle of law and equity, forbidding the settlement of land on unborn generations in succession. In the second place, the theory here suggested makes the doctrine of cy-près intelligible, while if we follow Mr. LEWIS and Mr. GRAY, and treat the doctrine as an exception to the modern rule against perpetuities, it is an unintelligible anomaly. In the third place, the theory enables us to understand the constant allusions to "perpetuities" in the old judgments and text-books, and to avoid the error into which Mr. Justice KAY fell in *Re Frost*.

CHARLES SWEET.

*** The description of the cy-près doctrine in the first part of this Article (*ante*, p. 669) should read as follows: "Put shortly, the doctrine of cy-près comes to this, that where a testator attempts to limit land to the issue of a person in succession, as purchasers, *ad infinitum*, in such a way that if it were left to itself, so as to go in the precise course marked out by the testator, it would devolve as an estate tail, then the court, in order to allow his 'general intention' to take effect as far as possible, gives life estates to devisees in esse, and an ordinary barrable estate tail to the first unborn devisee in the line of succession."

Up to Wednesday (so far as the reports in the daily papers go) clause 8 of the Finance Bill (Reversion Duty) had been passed in Committee.

Reviews.

Property in Land.

AN ELEMENTARY DIGEST OF THE LAW OF PROPERTY IN LAND. By the late STEPHEN MARTIN LEAKE, Barrister-at-Law. SECOND EDITION. By A. E. RANDALL, Barrister-at-Law. Stevens & Sons (Limited).

This work contains a clear account of the principles upon which the law of property in land is based. In Part I., on Sources of the Law, it deals in successive chapters with freehold tenure, customary tenure, the law of uses, and the law of trusts and equitable estates; and in Part II. on Estates in Land, it treats in Chapter I. of the limitation of estates as to quantity, and in Chapter II. of the limitation of future estates. This arrangement might, perhaps, with advantage have been reconsidered. Under "Future Equitable Estates and Interests in Land" sections are devoted to the priority of estates, and to the doctrines of notice and the protection afforded by the legal estate; but these are matters which do not seem specially to affect future estates. But subject to this question of arrangement, the essentials of real property law are well presented. Thus the operation of the Statute of Uses, the distinction between legal and equitable estates, the limitation of legal estates and the extent to which these limitations are followed in equitable estates, and other similar matters, are discussed in a clear and interesting manner. More attention might, perhaps, have been paid to the effect of some modern decisions. References are given to *Re Nisbet and Potts' Contract* (1906, 1 Ch. 386) to *Perry* v. *Clissold* (1907, A. C. 73), and to *Copestake* v. *Hoper* (1908, 2 Ch. 10); but a reader of the book would hardly gather that each of these cases is of first importance: the first, because it broke away from the well-settled principle of the old law, that a disseisor could not be affected by a trust; the second, because it finally settled that possession gave a good title as against all the world except the rightful owner; and the third, because it affirmed the principle that a grant of freeholds by way of mortgage puts the mortgagee in seisin so as to make him, and not the mortgagor, liable to incidents of tenure. Cases such as these go to the root of real property law, and deserve special attention in a book dealing with principles. But while in some respects the book would have borne expansion it is in the present edition a useful contribution to the literature of real property law, and will be valuable both for study and for practice.

Winding-up.

THE WINDING-UP OF COMPANIES AND RECONSTRUCTION. By His Honour Judge EMDEN. EIGHTH EDITION. By HENRY JOHNSTON, Barrister-at-Law. Butterworth & Co.

The leading feature of this edition is the incorporation of the Companies (Consolidation) Act, 1908. In a note referring to the judgment of Chitty, J., in *Re Budgett* (1894, 2 Ch. 557) it is pointed out that different rules of interpretation govern codifying and consolidating Acts. In a codifying Act the meaning is to be gathered as far as possible from the words used without reference to decisions on earlier statutes: see per Lord Herschell in *Bank of England* v. *Vagliano* (1891, A. C., p. 144). The Act, indeed, replaces the previous law, and gives a fresh starting-point for judicial interpretation. But a consolidating statute simply reproduces the previous statute law in more convenient form, and the decisions on that law continue to be the proper guide to the interpretation of the consolidating statute. This, accordingly, is the case with the Companies (Consolidation) Act, 1908, and the present volume affords a complete guide to the numerous decisions which have accumulated on the subject of winding-up, and applies them to the exposition of the provisions of the new statute. The Act itself, with the winding-up rules of the present year, is printed in an appendix, and another appendix is devoted to forms. The text of the book is marked by great clearness of arrangement, and the various points in the law and practice of winding-up are easy to find, and are concisely stated. Where the nature of the subject requires it, special help is offered to enable the reader to thread his way among the authorities, as in the classification, at pp. 214–220, of the cases on agreements to become a member.

County Court Costs

A COMPLETE GUIDE TO SOLICITORS' COUNTY COURT COSTS, CONTAINING TABLES OF COSTS OF ALL PROCEEDINGS IN THE COUNTY COURTS, SCALES OF COSTS, SECTIONS OF THE COUNTY COURTS ACTS, 1888 AND 1903, AND OTHER ACTS, AND ALL RULES AFFECTING COSTS GENERALLY, AND IN SPECIAL ACTIONS OR MATTERS, AND ARBITRATIONS UNDER THE WORKMEN'S COMPENSATION ACT, 1906, AND THE AGRICULTURAL HOLDINGS ACT, 1908, WITH COPIOUS NOTES AND DECISIONS. By SAMUEL FREEMAN, Solicitor. Butterworth & Co.

This work is a full and carefully compiled guide to all matters affecting county court costs, and practitioners and officials in the county courts will find it exceedingly useful. The author has extracted from the scales of costs the various items, and has arranged them in tables in accordance with the order of the proceedings in an action. To each table are appended the relevant rules, and notes are added giving references to, and stating the effect of, the authorities. Thus at p. 34 there is a useful collection of the cases on deposit in court on applications for interrogatories, and attention may be directed to the notes on set-off (p. 22) and to the accompanying epitome of the cases on which the notes are founded. The subject of costs of remitted or transferred actions (pp. 77 to 87) is also dealt with very exhaustively; and appendices are added giving the rules relating to costs and taxation generally, and to costs under numerous special statutes.

Books of the Week.

The English Reports, Volume XCVI.: King's Bench Division XXV., containing Blackstone, W., Volumes 1 and 2; Sayer; Kenyon, Volumes 1, 2 and 3. William Green & Sons, Edinburgh; Stevens & Sons (Limited).

The Law of Torts. By J. F. CLERK and W. H. B. LINDSELL, Barristers-at-Law. Fifth Edition. By WYATT PAINE, Barrister-at-Law. Sweet & Maxwell (Limited).

Pitman's Mercantile Law: a Practical Exposition for the Business Man, the Student and Advanced Classes in Commercial Schools. By J. A. SLATER, B.A., LL.B. (London), Barrister-at-Law. Second Edition. Sir Isaac Pitman & Sons (Limited).

The Law of Carriage. By J. E. R. STEPHENS, B.A., Barrister-at-Law. Sir Isaac Pitman & Sons (Limited).

An Epitome of Company Law for the Use of Students. By W. H HASTINGS KELKE, M.A., Barrister-at-Law. Second Edition. Sweet & Maxwell (Limited).

The Law Quarterly Review, July, 1909. Edited by Sir FREDERICK POLLOCK, Bart., D.C.L., LL.D. Stevens & Sons (Limited).

Butterworth's Quarterly Digest of Reported Cases from January 1st to July 1st, 1909, being the Second Quarterly Supplement of Butterworth's Eleven Years' Digest, and containing the Cases decided in the Supreme and other Courts. Edited by HARRY CLOVER, Barrister-at-Law. Butterworth & Co.

The House of Lords and the Law of Trespass to Realty and Children as Trespassers: being a Study of the Reasons Given in the House of Lords in the Case of *Cooke* v. *Midland Great Western Railway of Ireland* (1909, A. C. 229) in the light of the principles of the Common Law. By THOMAS BEVEN, Barrister-at-Law. Stevens & Haynes.

Criminal Appeal Cases: Reports of Cases in the Court of Criminal Appeal. Edited by HERMAN COHEN, Barrister-at-Law. Vol. II., Parts I. to XVI. Stevens & Haynes.

Correspondence.

Land Registry—Cancellation of Charges.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—We send you copies of letters between us and the Registrar of the Land Registry which seem to us to deal with a point of importance. LONSDALE & EVERIDGE.

5, Adam-street, Adelphi, W.C., July 13.

The following is the correspondence referred to by our correspondents:—

5, Adam-street, Adelphi, W.C.,
22nd June, 1909.

London—Stoke Newington—No. 26355—72, Fairholt-road.

Sir,—We enclose with this the formal receipt for the above Land Certificate. We find that in the Charges Register in this certificate an entry has been made as follows:—"11. 12 June, 1909—4515—Entries No. 2, 3, 5, 6, cancelled." There are also in the Charges Register entries No. 7, 8, 9, and 10. These entries are charges from the proprietor of whom our client has purchased and the transfer to him was expressed to be in exercise of the power of sale conferred by them, and transferred the land comprised in the title discharged therefrom. They are crossed by a red ink line, but there is no entry to the effect that they have been cancelled. We shall be glad if you will kindly inform us why a distinction has been made between them and the other charges.—Yours truly,

(Sd.) LONSDALE & EVERIDGE.

The Registrar, Land Registry, Lincoln's-inn-fields, W.C.

Land Registry, Lincoln's-inn-fields, London, W.C.,
23rd June, 1909.

Title No. 26355.—72, Fairholt-road.

Gentlemen,—I am directed by the Registrar to acknowledge the receipt of your letter of the 22nd inst. and in reply to say that in the case of the charges 2 and 5, an instrument of discharge was lodged which received the No. 4515. The entry No. 11 was made in accordance with this discharge. As regards the charges 7 and 9, no instrument of discharge was lodged, but the charges were cancelled by reason of the transfer by the proprietor in exercise of his power of sale. The crossing red ink line is the cancellation, and the marginal note in front of entries 7 and 9 in the Charges Register "see B 4" indicates that the charges were cancelled by reason of the transfer, the effect of which appears in entry 4, in the B or Proprietorship Register.—I am, Gentlemen, your obedient servant,

(Sd.) CHARLES T. MUSGRAVE Assistant Registrar,

Messrs. Lonsdale & Everidge, 5, Adam-street, Adelphi, W.C.

5, Adam-street, Adelphi, W.C.,
25th June, 1909.

London—Stoke Newington—26355.

Sir,—Referring to our letter of the 22nd inst. and your reply of yesterday, we thank you for your explanation why two discharged charges are entered as cancelled and two others are cancelled by a red ink line only, and we note that the expression "see B 4" means that the charges have been cancelled and indicates the manner of their cancellation. May we, with respect, suggest that the public dealing direct with the Land Registry might easily be misled by the practice of stating on the register that some charges have been cancelled and not stating thereon that other charges, also discharged, have also been cancelled? Will you kindly inform us whether the red ink line is sufficient of itself, or whether you consider it to be necessary for a purchaser to see, on an examination of the register, that the seal authenticating the red line has been duly placed beside it? It has occurred to us that, if this is not so, it would be easy for a criminal, when inspecting the register, to put a red ink line through the entry of a charge upon his property and to sell the property free from incumbrances. He would have the less trouble now that Land Certificates are expected to be kept in the custody of proprietors whose land is subject to charges. If, on the other hand, the seal is a necessary part of the cancellation, it would seem that the public ought to be informed by the rules of so essential a fact.—We are, yours truly,

(Sd.) LONSDALE & EVERIDGE.

The Registrar, Land Registry, Lincoln's-inn-fields, W.C.

Land Registry, Lincoln's-inn-fields, London, W.C.,
28th June, 1909.

Title No. 26355.

Gentlemen,—I am directed by the Registrar to acknowledge the receipt of your letter of the 25th instant, and to say that the mode of recording the discharge of incumbrances on the register under varying circumstances has been very carefully considered, and that the Registrar, though obliged to you for your thoughtful observations, does not consider that any change in the practice is necessary.—I am, Gentlemen, your obedient servant,

(Sd.) CHARLES T. MUSGRAVE, Assistant Registrar.

Messrs. Lonsdale & Everidge, 5, Adam-street, Adelphi, W.C.

5, Adam-street, Adelphi, W.C.,
29th June, 1909.

Title No. 26355.

Sir,—We thank you for your letter of June 28th, in which, however, you do not reply to the question whether the red ink line alone is sufficient cancellation of a charge, or whether the seal authenticating the line is a necessary part of the cancellation. The point is important on a search. We do not wish to pass as cancelled a charge which may have been ruled out by an unauthorized red line, if the seal is a necessary part of the cancellation, and the rules are silent upon the point.—We are, yours truly, (Sd.) LONSDALE & EVERIDGE.

The Registrar, Land Registry, Lincoln's-inn-fields, W.C.

Land Registry, Lincoln's-inn-fields,
3rd July, 1909.

Title No. 26355.

Gentlemen,—In reply to your letter of the 29th ultimo, I am directed by the Registrar to say he is sorry that he overlooked your question as to cancellation. The initialling of cancellations is entirely for official purposes and does not affect the public. If you find an entry cancelled you may disregard it.—I am, Gentlemen, your obedient servant,

(Sd.) CLAUD W. HENEAGE, Secretary.

Messrs. Lonsdale & Everidge, 5, Adam-street, Adelphi, W.C.

5, Adam-street, Adelphi, W.C.,
10th July, 1909.

Title No. 26355.

Sir,—We thank you for your letter of the 3rd instant, which we understand to mean that we may, on a search, disregard an entry ruled out by a red ink line and need not concern ourselves with the initialled seal. As the point is one of importance to solicitors, we propose to send a copy of these letters to the SOLICITORS' JOURNAL.—We are, yours truly,

(Sd.) LONSDALE & EVERIDGE.

The Registrar, Land Registry, Lincoln's-inn-fields, W.C.

New Orders, &c.

Fees in County Courts.

TREASURY ORDER, DATED JULY 7, 1909, REGULATING FEES IN COUNTY COURTS.

In pursuance of the powers given by the County Courts Acts and of all other powers enabling us in this behalf We, the undersigned, being two of the Commissioners of His Majesty's Treasury, whose names are hereunto subscribed, do hereby, with the consent of the Lord Chancellor, order that on and after the 14th day of July, 1909, the following alterations in the Treasury Orders regulating fees in County Courts, and in the Court exercising the Stannaries Jurisdiction, dated respectively the 30th day of December, 1903, the 30th day of May, 1907, and the 20th day of April, 1897, shall have effect.

CECIL NORTON.
J. H. WHITLEY.

I approve of this Order,
LOREBURN, C.

SCHEDULE A.

1. The words "the Agricultural Holdings (England) Act, 1908," shall be substituted for the words "the Agricultural Holdings (England) Act, 1900," in paragraphs 41 and 42.

2. Paragraphs 59 and 60 are hereby annulled, and the following paragraphs shall stand in lieu thereof, viz.:—

59. For every sitting to take evidence under the Companies (Consolidation) Act, 1908, Section 226 ... ... £2

60. In proceedings under the Companies (Consolidation) Act, 1908, other than proceedings relating to the winding-up of companies and the fee for every Sitting prescribed by paragraph 59, the fees shall be the same as those payable in respect of similar proceedings in actions or matters under the equitable jurisdiction of the County Court.

SCHEDULE B.

Part I.

1. The words "the Agricultural Holdings (England) Act, 1908," shall be substituted for the words "the Agricultural Holdings (England) Acts, 1883 to 1890," in paragraph 24.

2. Paragraph 26 (Treasury Order, 30th May, 1907) shall be amended as follows, viz.:—

(*a.*) The following item shall be inserted after item 8, viz.:—

8. (*a.*) On a payment into Court under Rule 50A, Rule 56A, or Rule 56B. ... ... 5s. 0d.

(*b.*) The words "and Rule 56A, Rule 56B, or Rule 59" shall be substituted for the words "and Rule 56 (8) or Rule 59" in item 9.

(*c.*) The following item shall be inserted after item 11, viz.:—

11A. The fee mentioned in the last preceding item is not to be taken on an application under the liberty to apply reserved by paragraph 12 of Rule 56A, but on any such application there shall be allowed a fee (which shall be deducted from the fund to which the application relates) of ... ... 2s. 0d.

Part II.

3. The following words shall be added to the N.B. to Part II. after the words "the Inebriates Act, 1898, Section 12," viz.: "and in proceedings under the Companies (Consolidation) Act, 1908, other than proceedings relating to the Winding-Up of Companies."

Part IV.

4. The first part of paragraph 5 relating to proceedings under the Companies Acts is hereby annulled.

The County Court (Stannaries) Fees Order, 1897.

5. The words "or if such proceedings are for the Winding-Up of Companies under the Companies Acts, 1862 to 1890" in paragraph (1) of the Schedule, are hereby annulled, and the following words shall stand in lieu thereof, viz.:—

In proceedings taken under the Companies (Consolidation) Act, 1908, relating to the Winding-Up of Companies, the like fees shall be charged, and such fees shall be received and accounted for and paid over in like manner as the fees on such proceedings taken in a County Court.

In proceedings under the said Act, other than proceedings relating to the Winding-Up of Companies, the fees shall be the same as those payable in respect of similar proceedings in actions or matters under the equitable jurisdiction of the County Courts.

The Colonial Stock Act, 1900.

(63 & 64 Vict. c. 62.)

Addition to List of Stocks under Section 2.

Pursuant to section 2 of the Colonial Stock Act, 1900, the Lords Commissioners of His Majesty's Treasury hereby give notice that the provisions of the Act have been complied with in respect of the undermentioned Stock, registered or inscribed in the United Kingdom:—

Gold Coast Government 3½ per cent. Inscribed Stock (1934–59).

The restrictions mentioned in section 2, sub-section (2) of the Trustee Act, 1893, apply to Colonial Stock (see Colonial Stocks Act, 1900, section 2).

Treasury Chambers, S.W., July 17, 1909.

High Court of Justice.

LONG VACATION, 1909.

NOTICE.

During the vacation up to and including Saturday, the 4th of September, all applications "which may require to be immediately or promptly heard," are to be made to Mr. Justice Hamilton.

COURT BUSINESS.—Mr. Justice Hamilton will, until further notice, sit in the Lord Chief Justice's Court, Royal Courts of Justice, at 10.30 a.m. on Wednesday in every week, commencing on Wednesday, the 4th of August, for the purpose of hearing such applications of the above nature as, according to the practice in the Chancery Division, are usually heard in court.

No case will be placed in the judge's paper unless leave has been previously obtained, or a certificate of counsel that the case requires to be immediately or promptly heard, and stating concisely the reasons, is left with the papers.

The necessary papers relating to every application made to the vacation judges (see notice below as to judges' papers) are to be left with the cause clerk in attendance, Chancery Registrars' Office, Room 136, Royal Courts of Justice, before one o'clock on the Monday previous to the day on which the application is intended to be made. When the cause clerk is not in attendance, they may be left at Room 136, under cover, addressed to him, and marked outside Chancery Vacation Papers, or they may be sent by post, but in either case so as to be received by the time aforesaid.

URGENT MATTERS WHEN JUDGE NOT PRESENT IN COURT OR CHAMBERS.—Application may be made in any case of urgency to the judge, personally (if necessary), or by post or rail, prepaid, accompanied by the brief of counsel, office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows:—"Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Office, Royal Courts of Justice, London, W.C."

On applications for injunctions, in addition to the above, a copy of the writ and a certificate of writ issued must also be sent.

The papers sent to the judge will be returned to the registrar.

The address of the judge for the time being acting as Vacation Judge can be obtained on application at Room 136, Royal Courts of Justice.

CHANCERY CHAMBER BUSINESS.—The chambers of Justices Swinfen Eady and Neville will be open for vacation business on Tuesday, Wednesday, Thursday and Friday in each week, from ten to two o'clock.

KING'S BENCH CHAMBER BUSINESS.—Mr. Justice Hamilton will, until further notice, sit for the disposal of King's Bench business in judges' chambers at 10.30 a.m. on Tuesday and, if necessary, also on Thursday in every week, commencing on Thursday, the 5th of August.

PROBATE AND DIVORCE.—Summonses will be heard by the registrar at the Principal Probate Registry, Somerset House, every day during the vacation at 11.30 (Saturdays excepted).

Motions will be heard by the registrar on Wednesdays, the 4th and 18th of August, the 1st, 15th and 29th of September, at the Principal Probate Registry, at 12.30.

Decrees will be made absolute on Wednesdays, the 11th and 25th of August, the 8th, 22nd and 29th of September.

All papers for motions and for making decrees absolute are to be left at the Contentious Department, Somerset House, before two o'clock on the preceding Friday.

The offices of the Probate and Divorce Registries will be opened at eleven and closed at three o'clock, except on Saturdays, when the offices will be opened at ten and closed at one o'clock.

JUDGE'S PAPERS FOR USE IN COURT.—CHANCERY DIVISION.—The following papers for the Vacation Judge are required to be left with the cause clerk in attendance at the Chancery Registrars' Office, Room 136, Royal Courts of Justice, on or before one o'clock on the Monday previous to the day on which the application to the judge is intended to be made:—

1. Counsel's certificate of urgency or note of special leave granted by the judge.

2. Two copies of writ and two copies of pleading (if any) and any other documents showing the nature of the application.

3. Two copies of notice of motion.

4. Office copy affidavits in support and also affidavits in answer (if any).

N.B.—Solicitors are requested when the application has been disposed of to apply at once to the judge's clerk in court for the return of their papers.

CASES OF THE WEEK.

House of Lords.

"THE SCHWAN." 24th June; 19th July.

SHIP—BILL OF LADING—EXCEPTIONS—NEGLIGENCE OF SHIPOWNER'S SERVANTS.

Sugar was carried under a bill of lading, which contained exceptions relieving the shipowners from liability for damage arising from, inter alia, *defects in machinery or neglect of the engineers. It also contained this condition, in clause* 10: "*It is agreed that the exercise by the shipowners or their agents of reasonable care and diligence in connection with the ship, her tackle, machinery and appurtenances shall be considered a fulfilment of every duty, warranty, or obligation, and whether before or after the commencement of the said voyage.*" *The sugar was damaged by water getting into the hold through a three-way cock in a pipe which was not carefully turned, and so admitted the water.*

Held, that the three-way sea-cock was an equipment dangerous in itself, and that the evidence shewed that the chief engineer was ignorant of its operation. The ship was not in the circumstances reasonably fit to carry the goods of the appellants, and the damage being due to the unseaworthiness of the ship, the appellants were not protected by clause 10 *of the conditions in the bill of lading.*

Decision of the Court of Appeal (*reported* 1909, *P.* 93, 78 *L. J. R.* 13) *reversed.*

Appeal by the plaintiffs in the action from a decision of the Court of Appeal setting aside a judgment entered for them at the trial before Bargrave Deane, J.

THE HOUSE having considered,

Lord ATKINSON, in giving judgment, said: The plaintiffs sued to recover damages in respect of a cargo of sugar shipped on board the steamship *Schwan* to be carried from Bremen to London. The greater part of the cargo had been seriously injured, if not entirely destroyed, in transit by reason of the main hold of the ship having been flooded with sea water to the depth of about four feet. There was no controversy as to the extent of the damage done to the sugar, nor as to the cause of it, and the only question for decision was whether or not the shipowners were protected by clause 10 of the bill of lading, which again resolves itself in effect into two questions—(1) was the ship seaworthy when loaded—that is reasonably fit to perform the service which the shipowners engaged to perform, to carry these goods to their destination? and (2) if not seaworthy in fact, had the owners and their agents proved that they had discharged the duty imposed upon them by this article, namely, "exercised reasonable care and diligence" to make her seaworthy? It was not contended that if she was not seaworthy in fact the burden of proving the exercise of this care and diligence did not rest upon the shipowners. His lordship described the sea-cock by which admittedly the water had got into the hold. It was a cock having three pipes to it, one leading to the sea, another leading to the pumps, and the third leading to the bilges, in which the non-return valve was placed. Unless the cock was very carefully turned off one of the openings might not be properly closed. In his lordship's opinion this cock was an equipment dangerous in itself and rendered doubly dangerous by reason of the chief engineer being ignorant of its operation. His lordship thought that the defendants were not protected by clause 10 of the bill of lading, and that the judgment of Bargrave Deane, J., should be restored.

Lords MACNAGHTEN, JAMES OF HEREFORD, and COLLINS concurred.

Lord GORELL read a long judgment, in which he came to the conclusion that *The Schwan* was not in the circumstances reasonably fit to carry the goods of the appellants, and that the damage was due to this unseaworthiness. Then did clause 10 of the bill of lading protect the respondents? That depended on the question of fact, whether the chief engineer Meyer, in his capacity as the agent of the respondents to superintend the construction of the ship and her machinery, exercised reasonable care and diligence in connection with the ship, her tackle, machinery, and appurtenances. The finding of fact is that he did not. This finding was not affected by the fact that the vessel was built under the survey of the surveyors to the German Lloyd's. They might not, in fact, have inspected this particular cock, and it certainly was a remarkable feature of the case that none of them were called by the respondents, nor was any reason given to account for the absence of their evidence. For these reasons, he agreed that the appeal should be allowed.

Lord SHAW also read a judgment, which was to the like effect.

Lord LOREBURN, C., said he had seen the judgment of Lord Atkinson. He agreed with it entirely. Appeal allowed with costs.—COUNSEL, *F. Laing*, K.C., and *Ballock*, for the appellants; *Scrutton*, K.C., and *Bateson*, for the respondents. SOLICITORS, *Cattarns & Co.; Thomas Cooper & Co.*

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

SMITH *v.* **LION BREWERY CO.** No. 2. 17th July.

REVENUE—INCOME TAX—BREWERY COMPANY—PROFITS—DEDUCTIONS—"TIED HOUSES"—COMPENSATION LEVY—INCOME TAX ACT, 1842 (5 & 6 VICT. C. 35), S. 100, SCHEDULE D—INCOME TAX ACT, 1853 (16 & 17 VICT. C. 34), S. 2, SCHEDULE D—LICENSING ACT, 1904 (4 ED. 7 C. 23), S. 3.

The compensation levy imposed by section 3 *of the Licensing Act,* 1904, *upon a brewery company who are landlords of tied houses is a expense incurred for the purposes of their trade, which may be deducted from the profits of their trade in arriving at the assessable amount of such profits for the purposes of the Income Tax Acts.*

This was an appeal from a decision of Channell, J. (reported 1909, 1 K. B. 711), who had given judgment for the Crown upon a case stated by the Commissioners on the question whether the defendant company were entitled, for the purposes of income tax, to deduct the amount of the levy paid to the compensation fund under the Licensing Act, 1904. The company appealed.

THE COURT (COZENS-HARDY, M.R., and FARWELL, L.J., KENNEDY, L.J., *dissentiente*) allowed the appeal.

COZENS-HARDY, M.R.—The question in this appeal is whether the owners of certain tied houses can, in ascertaining their profits under Schedule D, deduct the amount of the charge payable by them in respect of what is called the compensation levy imposed by the Licensing Act, 1904. Now, the levy is imposed on the tenant, and is made payable by the tenant with and as part of the excise licence, but the tenant is authorized to deduct from his rent a proportion of the sum paid varying according to the length of the tenant's interest in the house. The landlord must pay income tax under Schedule A on the full rent, the proportionate charge being not a reduction of the rent, but a deduction from the rent. It is necessary to consider the position first of the occupying tenant, and, secondly, of the landlord, with reference to the compensation levy. First, as to the tenant. It seems to me not to admit of serious doubt that the actual occupier of the licensed house is entitled under Schedule D to deduct from his gross profits, not only the ordinary excise licence, but also such part of the compensation levy as he is not able to throw upon his landlord. Both these payments are alike necessary to enable him to carry on the business of a retailer of beer. The position of the landlord is by no means so clear. It must vary according to the circumstances. If he is an ordinary non-trading landowner he must bear his proportion of the compensation levy, and he cannot in any way bring it into account against the Crown. He must pay income tax under Schedule A, and for the reasons above stated he cannot treat it as a reduction of the rent payable by the tenant. He does not account under Schedule D at all, and the question which has now to be decided in this case does not and cannot arise. If, however, he is a trading landlord, a wholesale dealer in beer, it is necessary to ascertain precisely what are the facts. Now, in the present case it is stated by the Commissioners that the Lion Brewery Co. are "as part of their business and as a necessary incident of the profitable exploitation of such business" the owners of the tied houses which have been acquired by them and are held by them "in the course of and solely for the purpose of their said business." These tied houses are employed by them as "substantially part of their plant or outfit necessary to carry on the business profitably," and they are thereby "enabled to earn and do earn profits upon which they pay income tax, and which without the said premises and their use in and for carrying on their business would be much less in amount." And, further, that to enable them to earn the profits upon which they are assessed to the income tax "the possession and employment as aforesaid of such premises are essentially necessary, and except for the purposes of and employment in their business of such premises the respondents would not possess them. They do not possess them as investments or for the purposes of investments. If any house loses its licence the respondents as soon as possible get rid of it." Accepting these facts, it seems to me that every argument which goes to shew that the retail seller of beer can deduct what he pays in respect of the compensation levy applies with equal force in favour of the wholesale seller of beer in respect of what he pays as his proportion of the compensation levy. Thus far I have approached the question without regard to authorities, but I think the authorities are in no way opposed to this view. In the language of Lord Herschell in *Gresham Life Assurance Society* v. *Styles* (1892, App. Cas., p. 323), the "balance of profits and gains" upon which duty is to be assessed is "the balance arrived at by setting against the receipts the expenditure necessary to earn them." And Lord Collins, M.R., in *Strong* v. *Woodifield* (1905, 2 K. B., p. 356), said: "It seems to me that all expenses necessary for the purpose of earning the profits may properly be deducted, but that expenses to come out of the profits after they have been earned cannot be deducted." And there are other authorities to the like effect. Channell, J., held, and in my opinion quite correctly, that the landlord's share of the compensation levy is a charge upon the landlord, payable by him, but chargeable and collectable for the Crown through the tenant. But he held that it could not be said to be exclusively for the purposes of the brewer's trade when it was really a sum paid to secure the retail trade and not the wholesale trade. Channell, J., said that he came to that conclusion with considerable doubt and hesitation. With the utmost respect for that learned judge, I am unable to agree with his view. I regard this sum as a payment essential to the earning of the profits, and not as a deduction from the "balance of profits" within the meaning of rule 1 applicable to the first and second cases. I think that the appeal ought to be allowed.

FARWELL, L.J., also delivered judgment allowing the appeal.

KENNEDY, L.J., delivered a dissenting judgment. His lordship was unable to say that the share of compensation levy which was borne by

the appellants as landlords was a sum of money wholly laid out or expended for the purpose of their trade as brewers. For these reasons his lordship agreed with Channell, J., and thought that the appeal should be dismissed.—COUNSEL, *Sir R. Finlay*, K.C., *Danckwerts*, K.C., and *Leslie Scott*, K.C.; *Mossop; Sir S. T. Evans*, S.G., and *W. Finlay*. SOLICITORS, *Godden, Son, & Holme; The Solicitor of Inland Revenue.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

High Court—Chancery Division.

Re **J. DEFRIES & SONS (LIM.). EICHHOLZ** *v.* **THE COMPANY.**

Warrington, J. 15th July.

COMPANY—DEBENTURES—CHEQUE IN PAYMENT OF INTEREST—FAILURE TO PRESENT CHEQUE—RELEASE OF SECURITY.

The mere acceptance of a cheque in payment of interest on debentures, and failure to present the cheque for payment, do not constitute a release of the security.

Bunney *v.* Poyntz (4 *B. & Ad.* 568) *disapproved.*

This was a summons by the plaintiff in a debenture-holders' action to decide a claim by certain of the holders to rank as secured creditors for arrears of interest. Among the property comprised in a settlement were debentures of the company amounting to £10,000, of which £3,000 worth were paid off between the 5th of March and the 15th of August, 1907, and £7,000 worth stood in the names of the present trustees as registered holders. Mrs. Defries was tenant for life under the settlement. A Mr. Sydney had been one of the trustees, and the present trustees were appointed in November, 1907. The company regularly drew cheques for the interest due on these debentures, but Mrs. Defries's son, who was managing director, requested her not to present them immediately for payment, and the result was that at the commencement of the action only one of the cheques had been presented and cashed. Three other cheques were given to Mr. Sydney and endorsed by him to Mrs. Defries, and the remaining three, at the request or with the consent of the trustees, were given direct to her. The arrears of interest now claimed by the trustees amounted to £1,793 15s.

WARRINGTON, J., in deciding in favour of the trustees, said: The plaintiff, who represents the other debenture-holders and the simple contract creditors, says that the effect of these transactions is that the registered holders of these debentures have released their security, and, although entitled to rank in virtue of the cheques as simple contract creditors, are not secured creditors. The first point made on behalf of the other debenture-holders was this, that accepting a cheque for interest due might be, and would usually be, a conditional acceptance in discharge of the security, and Mr. Sydney, by negotiating the cheques, made it an absolute discharge; and that the same was the result in the case of Mrs. Defries's cheques, as they were delivered to a third person by his direction. But there are two perfectly complete answers to this. The first is that it is not the law that a cheque is conditional payment so as to release a security. This is the direct result of the judgment of Farwell, L.J., in *Henderson* v. *Arthur* (51 SOLICITORS' JOURNAL, 65; 1907, 1 K. B. 10). *A fortiori*, in the case of a security, how could the taking of a personal remedy against the company imply at law an agreement to give up the better remedy? The plaintiffs rely on *Palmer* v. *Bramley* (1895, 2 Q. B. 407); but that case only comes to this, that the tribunal might in such cases infer an agreement to suspend the creditor's remedy for a certain period. I have no circumstances here which might justify me in inferring that Mrs. Defries gave up her security. But even if I am wrong, I think that the argument based on Mr. Sydney's negotiation of the cheques fails. *Bunney* v. *Poyntz* is inconsistent with, though not actually overruled by, *Gunn* v. *Bolckow, Vaughan, & Co.* (23 W. R. 739; L. R. 10 Ch. 491). It is suggested again that the fact of Mrs. Defries abstaining from presenting the cheques, at the request of the managing director, amounts to an agreement to release the original debt and allow the company to reborrow the money; but there is no evidence of such an agreement. One further and still smaller point was made. On the 4th of April, 1908, Mrs. Defries cashed a cheque for one half-year's interest then due, and it is argued that that is sufficient evidence to show an intention on her part to release the security as regards earlier items of interest. In my opinion it is evidence only that she wanted to obtain payment of that half-year's interest.—COUNSEL, for the plaintiff, *E. Brydges*; for the trustees, *Terrell*, K.C., and *Israel*; for the liquidators of the company, *G. F. Hart*. SOLICITORS, *John Hands; Rubinstein, Myers, & Co.; Walter B. Styer.*

[Reported by H. F. CHETTLE, Barrister-at-Law.]

Re **PARBOLA (LIM.). BLACKBURN** *v.* **THE COMPANY.**

Warrington, J. 16th July.

MORTGAGE—FORECLOSURE ORDER NISI—SUBSEQUENT APPLICATION BY JUDGMENT CREDITOR WHO HAS OBTAINED EQUITABLE EXECUTION TO BE ADDED AS DEFENDANT—EXTENDING PERIOD FOR REDEMPTION—COSTS.

When a mortgagee had obtained an order for foreclosure nisi *against a company, a judgment creditor in another action against the company obtained the appointment of a receiver by way of equitable execution. The creditor now moved to be added as a defendant in the foreclosure action and to have further time to redeem.*

Held (1) *that the order in* Campbell *v.* Holyland (26 W. R. 109, 7 Ch. D., at p. 168) *was the proper order to be made in these circumstances;* (2) *that it would be contrary to the practice of the court to extend the time for redemption;* (3) *that the creditor must pay the plaintiff's costs of the application.*

This was a foreclosure action by the holder of a mortgage debenture on a mine and other property in Cornwall. The nature of the present application and the material facts are sufficiently set out in the judgment of

WARRINGTON, J.—On the 12th of February in this year the plaintiff moved for a receiver, and by consent judgment was taken in the action. The court directed an ordinary mortgagee's account, and gave the plaintiff liberty to apply for foreclosure or sale, and then proceeded to appoint a receiver, with the usual directions, and ended by adjourning further consideration with liberty to all parties to apply. The master took an account and made his certificate, dated the 4th of March. On the 16th of March the usual foreclosure order was made, giving the company until the 16th of September to redeem. The applicant in May obtained the appointment of a receiver by way of equitable execution in an action in the King's Bench Division, and he now moves to be made a defendant in the foreclosure proceedings and to have the order of the 16th of March varied or added to by limiting a time within which he may redeem. In the first part of his motion I think he would be right, on the authority of *Campbell* v. *Holyland*, as being *pro tanto* an assignee of the equity of redemption. But he must be content to take his interest in the equity of redemption in the state in which he finds it. He comes and says, "I ought to have further time to redeem"; but it seems to me that that would be entirely contrary to the practice of the court. I will add him as a defendant, but I will not extend the time for redemption.

On the question of costs it was pointed out on behalf of the applicant that *Campbell* v. *Holyland* was the only authority on the case, and that in that case the order confirmed was *ex parte*, and was argued to be irregular.

WARRINGTON, J.—I think the proper order to make is that which was made in *Campbell* v. *Holyland* (at p. 168), namely, that the applicant should be added as defendant to the action, and that the proceedings in the action should be carried on between the plaintiff and the original defendants and such new defendant as if he had been originally a defendant. With regard to costs, the new defendant comes in here for his own protection, and asking for an order for his own advantage. The application is only partially successful, and it is said that the security is not sufficient; and I think, therefore, that the applicant ought to pay the plaintiff's costs of this motion in any event.—COUNSEL, for the applicant, *Kerly*; for the plaintiff, *Rowden*, K.C., and *Owen Thompson*. SOLICITORS, *Kerly & Sons; Merrimans & Thirlby.*

[Reported by H. F. CHETTLE, Barrister-at-Law.]

Re **LOUISA CHURCHILL'S ESTATE. HISCOCK** *v.* **LODDER.**

Warrington, J. 15th July.

WILL—CONSTRUCTION—LEGACY TO INFANT—ADVANCEMENT CLAUSE—MAINTENANCE.

A testatrix bequeathed a share in £3,000, *part of her residuary estate, to an infant, directing that it should vest on his attaining the age of twenty-one. The will empowered the trustees to apply this share for the advancement "or otherwise for the benefit" of the infant, but contained no express power of maintenance.*

Held, following Pett *v.* Fellows (1 *Swans.* 561*n*), *as explained in* Leslie *v.* Leslie (*Ld. & G. t. Sugden* 1), *that the will contained sufficient evidence of the testatrix's intention to maintain to justify the trustees in applying the interest at* 4 *per cent. on the infant's share towards his maintenance.*

This was an adjourned summons to determine certain questions of construction arising out of the will of Louisa Churchill. The nature of the last question, and so much of the will as is material, are sufficiently set out in the judgment of

WARRINGTON, J.—The question I have to decide now is whether the infant legatee of a share in a sum of £3,000, directed to be raised out of residue, is entitled to have interest on the share and to have the interest applied for his maintenance during minority. The testatrix directed her trustees to sell and convert her estate, and to pay thereout certain legacies, and to hold the residue as to £3,000 part of it in trust to pay legacies to various persons, and among them her grand-nephew Charles Plaskett. He was at the date of her death an infant. The testatrix continued: "And I direct that the interest of males under this my will shall vest at twenty-one years . . . and I empower the trustees at their discretion to apply the whole or any part of the share to which any beneficiary hereunder may be contingently entitled in or towards the advancement in life or otherwise for the benefit of such beneficiary, whether male or female, and whether under the age of twenty-one years or not." Now, in the first place, I think it is quite clear that the legacy did not vest—or become payable, which is much the same thing for this purpose—until the legatee attained twenty-one, and so *primâ facie* did not bear interest until then, notwithstanding that it is payable, not out of the general residue itself, but out of a certain sum which is part of it. But there are exceptions to this principle, such as the case of a legacy to a minor by one *in loco parentis*, and a further exception in cases where the testator has shown an intention that the infant shall be maintained—and maintained by his bounty—during minority. That that further exception exists is

shown by *Leslie* v. *Leslie* (*supra*); and in the present case what I have to determine is whether there is sufficient in this will to bring it within the exception. The legatee relies on the power given to the trustees by the advancement clause. If it had been merely advancement, that would clearly not have been enough; but the testatrix goes on, "or otherwise for the benefit of such beneficiary." Now that expression does authorize the trustees to apply the legacy itself for the maintenance of the infant. Is that sufficient to justify the court in holding that the legacy bears interest during minority applicable for maintenance? There are two cases in point. In one the decision is in point, and not the reasoning; in the other the reasoning is in point, and not the decision. The first is *Pett* v. *Fellows* (*supra*). It is not a very satisfactory report; but the decision seems to me in point. There, too, there was power to apply the legacy itself to maintenance, though nothing was said about interest. Curiously enough, the Lord Chancellor in that case does not in terms rely on the power, but on the facts that "the legatees are called cousins, and it is admitted in the answer that they had no other subsistence." But the real reason is, I think, supplied in the judgment of Sugden, L.C., in *Leslie* v. *Leslie*: "The case of *Pett* v. *Fellows*, which has been cited, was properly decided in consequence of this clause. 'I also give a power to my executors to apply any part of the aforesaid legacies towards the maintenance or education of the aforesaid three children, during their minority, as in their discretion they shall think fit'; but for that clause the interest could not have been given." These two cases together are, I think, sufficient to justify me in holding that the legacy is to bear interest from the death of the testator, and that the trustees are empowered to apply that interest to the maintenance of the infant. The interest must be at the rate of 4 per cent.—COUNSEL, for the plaintiff, *A. à B. Terrell*; for the infant defendant, *J. F. Carr*; for other defendants, *C. V. Rawlence* and *Fossett Lock*. SOLICITORS, *Light & Fulton*, for *Hamilton Fulton*, Salisbury; *Rawle, Johnstone, & Co.*, for *J. Trevor Davies*, Yeovil.

[Reported by H. F. CHETTLE, Barrister-at-Law.]

Re **WILLIAM PERKINS (DECEASED). BROWN** *v.* **PERKINS.** Neville, J. 7th and 14th July.

WILL—CONVERSION—PROCEEDS OF REALTY SOLD UNDER A POWER—ACCUMULATIONS OF INCOME DIRECTED BEYOND THE LEGAL LIMIT—FAILURE OF PURPOSE DIRECTED AS TO INCOME INTESTACY—RESULTING TRUST IN FAVOUR OF HEIR AT LAW—THELLUSSON ACT (39 & 40 GEO. 3 C. 98).

A testator devised real estate to his trustees, with a power of sale, upon trust to accumulate the rents and income until his son should attain the age of twenty-five years. The trustees sold the real estate and invested the proceeds in personal property. The son had not attained the age of twenty-five years at the expiration of the statutory period allowed for accumulations.

Held, that an intestacy having occurred as to the income between the statutory period and the date when the son would attain twenty-five years of age, the income resulted to the son as heir at law.

By his will, dated the 24th of March, 1887, William Perkins devised and bequeathed all his real and personal estate to the trustees of his will upon trust as to one moiety, if and when his son William George Perkins should attain the age of twenty-five years, to pay the rents and income to the said William George Perkins for his life, and after his death in favour of his issue as thereby declared, and as to the other moiety in favour of his daughter Louisa Elizabeth Perkins and her issue, and subject to trusts for the maintenance of his said two children until they attain the age of twenty-five years, and the testator directed that until his son and daughter should respectively attain the age of twenty-five years the rents and income of their respective shares of the residuary estate should be accumulated and added to the capital from which the same proceeded upon the trusts thereinbefore declared concerning the same, and the testator authorised the trustees to sell the whole or any part of his real or personal estate, and to hold the proceeds upon the same trusts thereinbefore declared concerning the estate or portion which might be sold. The testator died on the 27th of May, 1888, leaving his said two children, of whom Louisa Elizabeth Perkins had now attained the age of twenty-five years, but William George Perkins would not attain that age until June, 1910. The whole of the real estate was sold by the trustees and invested in personalty. The period of twenty-one years allowed for accumulations by the Accumulations Act, 1800, expired on the 27th of May, 1909. There was, and would be, a surplus of income over the maintenance directed by the testator in favour of his son between the 27th of May, 1909, and June 1910. William George Perkins was the testator's heir at law. The next-of-kin were Mrs. Perkins, the testator's widow, and the two children. Adjourned summons to determine, *inter alia*, whether, if the testator's direction for accumulation of surplus income became void as from the 27th of May, 1909, until June, 1910, who was entitled to such income and in what shares and proportions.

NEVILLE, J.—The question remaining to be decided is whether the heir or next-of-kin of William Perkins, the testator, is or are entitled to the accumulations of the income of the proceeds of sale of real estate, which have arisen during such part of the period during which accumulation was directed by the will as exceeds the legal limit. Since the case of *Ackroyd* v. *Smithson* (1 Bro. Ch. 503) it has never been doubted that where a testator directs real estate to be sold and the produce of the sale to be applied for a purpose which either wholly or partially fails, the undisposed of beneficial interest will result to the heir at law, and will not go to the next-of-kin, although the land may have been actually converted into money. I take these words from the note to the report of *Ackroyd* v. *Simpson* in White and Tudors Leading Cases (vol. 1, p. 372). They seem to me to be perfectly accurate. *Eyre* v. *Marsden* (2 Keen 564) shows that this doctrine is applicable to intestacy resulting from a direction to accumulate beyond the period allowed by law. In the present case there is an intestacy with regard to the accumulation of one moiety of the testator's estate, arising after the expiration of twenty-one years from his death, and the question arises as to who is entitled to such accumulations, so far as they arise from investments of the proceeds of real estate of the testator, sold under a power contained in the will. It has been argued that these go to the next-of-kin because there has been a conversion under the power contained in the will; that such a conversion operates for the benefit of the next-of-kin of the testator, there being no equity in the heir against the next-of-kin for conversion; and various cases have been cited in support of that contention. The argument appears to me to be founded on a misconception of the principle of the decisions relied upon, which I will refer to shortly. *Steed* v. *Preece* (L. R. 18, Eq. 192) decided that a sum of money standing to the separate account of an infant representing his share of the proceeds of sale under an order of court, of an estate of which he was tenant in common in tail, upon his death passed to his legal personal representative and not to his heir. How the infant came to be absolutely entitled I cannot ascertain from the report, but the decision was that upon a sale of real estate by the court the heir of the person entitled at the time of sale has no equity for reconversion; so the remarks of Jessel, M.R., at p. 197, distinguishing *Ackroyd* v. *Smithson*, *Hyett* v. *Mekin* (25 Ch. D. 735), decides that the conversion dates from the order. *Foster* v. *Foster* (1 Ch. D. 588) explains the difference in the case of a sale under the Partition Act (31 & 32 Vict., ch. 40), where an equity for reconversion arises under the statute. *Burgess* v. *Booth* (1908, 2 Ch. 648) follows the decision in *Steed* v. *Preece*. The cases in Vesey referred to are not easy to follow, and I reserved my decision with a view to endeavouring to ascertain their import. The following results emerge from the obscurity of the reports. In *Brown* v. *Bigg* (7 Ves. 279) the Granden estates were given to the wife for life, with a power to sell and invest, but the estates after the wife's death were not disposed of. The wife, having sold part of the estates, it was held that the proceeds passed under the gift of the whole of the testator's personal estate, but that the unsold part went to the heir. In other words, that the testator only died intestate with regard to the unsold portion of the Granden estates. This seems to me a remarkable decision, but there was held to be no intestacy with regard to the proceeds of sale; the decision, therefore, does not touch the present case. In *Walter* v. *Maunde* (16 Ves. 27, 19 Ves. 423) the will, as appears from the report, contained a residuary devise and bequest for such of the testator's relations as his executors should think proper. It was held that this was a power in the nature of a trust, and the power of selection not having been exercised, the court held that the next-of-kin took both real and personal estate as designated persons, but that they took the real estate, which had been converted in execution of the trusts of the will, as personal estate. Here there was no intestacy, and the case had no bearing upon the question. In my opinion the argument in favour of the next-of-kin was without foundation, and I hold the heir to be entitled to the accumulations after the expiration of the legal period arising from the investments of proceeds of sale of the testator's real estate.—COUNSEL, for the trustees, *Bryan Farrer*; for the defendant, William George Perkins, *Percy Wheeler*; for the next-of-kin, *W. E. Greaves*. SOLICITORS, *Richardson, Sadlers, & Callard*; *Steadman, Van Praagh, & Gaylor*.

[Reported by A. S. OPPÉ, Barrister-at-Law.]

Re **NASH. COOK** *v.* **FREDERICK.** Eve, J. 13th July.

POWER OF APPOINTMENT—APPOINTMENT VOID FOR REMOTENESS—GIFT TO PERSONS ENTITLED IN DEFAULT OF APPOINTMENT—ELECTION.

Where an appointment is void as transgressing the rule against double possibilities and there is a gift to persons entitled in default of appointment, such persons are not put to their election.

Re Oliver's Settlement (1905, 1 *Ch.* 191) *applied*.

This was an adjourned summons which raised two questions. The first was whether the rule against double possibilities applied to equitable limitations, and this question came before the court on the 29th of June last, and was decided in the affirmative (*ante*, p. 651). The second question was whether, if the appointment was void for remoteness, which the court so held, the persons entitled in default of appointment were put to their election to confirm the appointment. The facts are stated in the previous report (*ante*, p. 651). In addition to the life interests conferred on the testator's daughters, Mrs. Frederick and Mrs. Garnham, by the appointment they took further benefits under the will far in excess of the settlement property.

EVE, J.—On this point I am bound by the authority and reasoning in *Re Oliver's Settlement*, *Evered* v. *Leigh* (1905, 1 Ch. 191). There the appointment was void for perpetuity, and Farwell, J., after stating that the rule against perpetuities was a comparatively modern development of the ancient rule of English law that one of the inseparable incidents of property is the right of alienation by appropriate assurances, and that the rule was one of public policy, and it had always been considered to be the duty of all the courts to uphold it, not to assist in evading it, proceeded to consider the judgment in *Re Bradshaw* (1902, 1 Ch. 436), in which Kekewich, J., held that the doctrine of election applied to an appointment void as transgressing

the rule against perpetuities. Farwell, J., says: "Kekewich, J., has said, and it is the basis of his judgment, that it is immaterial whether the appointment fails because it offends some rule of law or because it offends the construction of the power. With all deference to him, the difference appears to me to be vital. In the one case the testator openly and avowedly breaks the general law and asks the court of equity to participate in his illegal act by giving effect to it; in the other he merely attempts to exceed the limits set to his power by the donor thereof in the particular case—limits which the donor might have extended without any breach of the general law. Thus limitations which infringe the rule against perpetuities are void on the face of the will, but a devise of Blackacre by a testator who has no interest therein is not illegal nor is void on the face of the will, but depends on an inquiry into the testator's title." Now here the appointment offends against the rule against double possibilities. That is a rule of public policy, and it has always been considered the duty of the courts to uphold it, not to assist in evading it. I am therefore bound by the principle laid down in *Re Oliver's Settlement* and hold that no election arises in this case.—COUNSEL, *T. T. Methold; P. O. Lawrence*, K.C., and *E. Beaumont; Jessel*, K.C., and *Wurtzburg; H. T. Methold; G. B. Rashleigh.* SOLICITORS, *Budd, Brodie & Hart; Tylee & Co.; Sharpe, Pritchard, & Co.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

GREAT WESTERN RAILWAY CO. *v.* CARPALLA UNITED CHINA CLAY CO. Eve, J. 15th July.

SOLICITOR — COSTS — TAXATION — THREE COUNSEL — CO-DEFENDANTS — EXPERT EVIDENCE—COSTS OF UNCALLED WITNESSES—R. S. C. LXV. 27 (29).

The costs of three counsel will be allowed on a party and party taxation in a case where there are special complications, even though the interests of the defendants separately represented are identical and they act in combination in defending the action.

The costs of expert witnesses will be allowed in a proper case even though they are not called at the trial.

This was a summons to review taxation, and raised two questions—(1) whether the cost of three counsel ought to be allowed, and (2) whether the expenses of certain scientific witnesses who were not called at the trial ought to be allowed. The trial lasted eight days, and several eminent scientific witnesses gave evidence as to what constituted a mineral. The action was dismissed with costs, and costs on the higher scale were allowed. The taxing-master disallowed the costs of three counsel on the ground that there were no special complications in the case and that the interests of the two defendants who were separately represented were identical. With regard to the costs of the scientific witnesses, he said: "I do not think I ought to allow the costs of the further uncalled witnesses in this party and party taxation." The case of *Attorney-General* v. *Birmingham Drainage Board* (52 SOLICITORS' JOURNAL 855) was referred to.

EVE, J.—This is a summons to review taxation on two points. One objection is that the costs of three counsel have been disallowed, and the other is that the costs of expert witnesses who were not called are disallowed. I have no hesitation in saying that the case is one of great complexity and difficulty, and involved a large amount of labour and responsibility. I accept the argument that I ought as far as possible to shut my eyes to the fact that the result may have an important bearing on matters outside this action. The action involved complicated questions of fact and law. One important matter was the different theories as to the circumstances under which and the agencies by which the substance was produced. Another was that when the substance was reduced to china clay did it retain the elements of a mineral? Those points involved difficult geological and chemical questions. I cannot imagine any litigant embarking on an inquiry of that sort without calling to his assistance the best advocates he could obtain, and a sufficiency of them. Counsel may be right in saying that the costs of preparing a case are better left to a tribunal which has not tried the action, and therefore they are better dealt with in the taxing-office. But that is not so as to the manner in which the case should be conducted in court, upon which the court is a better judge than the taxing-master. Now, I take the words of Vaughan Williams, L.J., in *Denaby and Cadeby Collieries* v. *Yorkshire Miners' Association* (23 Times L. R. 635), and, turning them round, I say if I had been in the taxing-master's place I should certainly have allowed three counsel. Then the question arises whether I am satisfied with the taxing-master's reasons. He says the case was not of such complexity as to justify three counsel. I think I am better able to decide that point, and I hold, therefore, that there were sufficient complications for that purpose. Then he goes on to state that the applicants and the company were co-defendants, and that the same relief was sought against both. Lord Clifden was put in a difficult position, and had to consider whether he should leave the matter in the hands of the company or should fight his own battle. He was justified in saying that he was not going to run any risk of finding something left undone which was necessary to support his case. If a defendant says, "I will fight my own battle," why should I be influenced by the fact that another defendant is fighting his own case? I feel very strongly as to the difficulties of the case, and have come to the conclusion that the taxation ought to be reviewed. I therefore send the matter back to the taxing-master with an intimation that three counsel should be allowed. With regard to the other point, the issue raised was whether china clay was a mineral. The defendants did not know how the case would be put by the plaintiffs, and it was necessary to have evidence ready from every point of view, and to be prepared with expert witnesses, including geologists, mineralogists and chemists. The defendant Lord Clifden thought it unnecessary to call three witnesses who had assisted him in his case, and the costs of these were disallowed. The master said: "I do not think I ought to allow the costs of further uncalled witnesses." With all respect to the master, I cannot extract any reason from that statement. It was obviously not because the witnesses were not called, nor because there were too many, only eight being called. Under these circumstances I must send the matter back to the taxing-master for him to state his reasons for the disallowance. The applicant will have the costs of the two summonses in any event.—COUNSEL, *Upjohn*, K.C., and *Christopher James; P. O. Lawrence*, K.C., and *Howard Wright.* SOLICITORS, *Walker & Martineau; R. R. Nelson.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

High Court—King's Bench Division.

LLANGATTOCK *v.* WATNEY, COMBE, REID, & CO. (LIM.).
A. T. Lawrence, J. 12th July.

LICENSING—COMPENSATION CHARGE—DEDUCTION FROM RENT—"UNEXPIRED TERM"—REVERSIONARY LEASE—LICENSING ACT, 1904 (4 ED. 7, C. 23), S. 3 (3) and SCHEDULE II.

The "unexpired term" mentioned in Schedule II. to the Licensing Act, 1904, *according to the length of which is calculated the deduction that may be made from rent in respect of the compensation charge, means the period of time during which a person has the power to occupy the premises by himself or his tenants, and so to enjoy the benefits of the licence. This "unexpired term," therefore, will include, besides the term of an existing tenancy, the terms of a reversionary lease to commence on the day next but one after the expiration of the existing tenancy.*

This was an action for one quarter's rent due in respect of the tenancy of two public-houses, after deducting income tax under Schedule A, and a proportion of the compensation charge deducted by reason of section 3 (3) and Schedule II. to the Licensing Act, 1904. The parties, by agreement, stated a case for the opinion of the court on the point of law upon which the decision of the actions depended, viz., as to what, on the facts of these cases, was the meaning to be given to the term "unexpired term" in Schedule II. to the Licensing Act, 1904. By section 3 (3) of the Act: "Such deductions from rent as are set out in the Second Schedule to this Act may, notwithstanding any agreement to the contrary, be made by any licence-holder who pays a charge under this section, and also by any person from whose rent a deduction is made in respect of the payment of such a charge." By Schedule II. to the Act: "A person whose unexpired term does not exceed one year may deduct a sum equal to 100 per cent. of the charge; two years may deduct a sum equal to 88 per cent. of the charge," and so on, the amount of the percentage decreasing as the length of the unexpired term increases. ". . . . But the amount deducted shall in no case exceed half the rent." The facts and arguments of the case appear from the written and considered judgment of A. T. Lawrence, J., which was as follows:

A. T. LAWRENCE, J.:—This is a special case stated by consent of the parties to determine a question which has arisen between them as to the true construction of a provision of the Licensing Act, 1904. The plaintiff is the owner and the defendants are the lessees, with sub-tenants in actual possession, of two licensed houses known as The Queen and The Roebuck. The lease of The Queen expires upon the 25th of December, 1909; the lease of The Roebuck expires on the 25th of December, 1917. On the 2nd of August, 1895, reversionary leases of both houses were in consideration of certain premiums granted by the plaintiff to the defendants, commencing in each case on the day next but one after the expiration of the existing lease. Under the Licensing Act, 1904, a compensation charge has been imposed by the court of quarter sessions of £30 in respect of the licence of The Queen, and of £40 in respect of the licence of The Roebuck. A quarter's rent of each house is now due from the defendants to the plaintiff. The defendants seek to make deductions from the rents in respect of these compensation charges. It is not disputed that they are entitled to do so by virtue of section 3 (3) of the Licensing Act, 1904. The question in dispute is as to the amount so to be deducted. The defendants contend that for this purpose their interests under the reversionary leases should be ignored, and regard be had to their interest under the original leases only. The difference in the amount to be deducted, if the defendants' view prevails, is very considerable, as, according to the plaintiff's contention, it is limited to 7 per cent. of the charge, whereas the defendants make it 88 per cent. of the one charge and 45 per cent. of the other. The question is one of some difficulty. The Act provides that the person from whose rent a deduction is made may make such deductions from rent as are set out in the second schedule, and the schedule provides that a person whose "unexpired term" does not exceed two years may deduct a sum equal to 88 per cent. of the charge. The defendants contend that the word "term" should receive a technical interpretation, meaning an estate in the premises known to the law as a lease or term of years, and that the reversionary leases which they hold in the premises are not "terms" in this sense. The defendants' interest under

each of the reversionary leases is no doubt an *interesse termini*, and not a term of years. If this were a real property statute, or one dealing with the incidents of real estate, I think that this contention of the defendants would be correct; but it is not, it is a statute dealing entirely with licences. The scheme of the statute is to provide a fund out of which to compensate persons interested in licences, the renewal of which is refused for the supposed good of the community. Inasmuch as the custom of the house so closed is supposed to become distributed amongst those houses which remain licensed, the persons interested in the latter are called upon to provide the compensation fund in certain proportions. Occupation of the house is necessary in order to enjoy the benefits of the licence, so the schedule makes those whose occupation is the more remote contribute the less towards the fund. Those who have the right to occupy in a year or less time pay the whole of the charge. This schedule seems to me to have no concern with rights of distress or other incidents of real property; when it says the "unexpired term" it merely means the period of time during which the person has the power to occupy the premises by himself—or his tenants—and so to enjoy the benefits of the licence. In the body of the Act the phrase used is: "Persons interested in the licensed premises." I think the defendants are persons interested in the licensed premises for the period of the present and the reversionary leases. The day intervening between the existing and the reversionary leases is inserted to preserve the power of distress, &c. It is not intended to be acted upon by the lessor's entering and occupying, or as would be necessary if he did, obtaining a transfer and making a re-transfer of the licences. To give the word "term" the meaning the defendants contend for would defeat the intention of the statute by imposing the burden upon the person who could not reap the benefit. The word "term" standing by itself is not a technical expression. The word has many meanings. In this schedule I think it refers to the period of time during which the interest in the premises of the person making the deduction remains unexpired. I think, therefore, that the plaintiff's contention is correct, and I give judgment for the plaintiff with costs.—COUNSEL, *Macmorran*, K.C., *Ryde* and *Konstan*, for the plaintiff; *R. B. D. Acland*, K.C., and *Bruce Williamson*, for the defendants. SOLICITORS, *Johnson, Long & Co.; A. Holte Macpherson.*

[Reported by C. G. MORAN, Barrister-at-Law.]

Bankruptcy Cases.

Re **BENOIST.** *Ex parte* **THE DEBTOR.** Phillimore, J. 7th July.

BANKRUPTCY—PRACTICE—APPLICATION TO EXPUNGE PROOF—LOCUS STANDI OF DEBTOR—SCHEME OF ARRANGEMENT—BANKRUPTCY ACT, 1883 (46 & 47 VICT. C. 52), SCHEDULE 2, R. 25.

A debtor has no locus standi *to apply to expunge a proof unless there is a proposal for a composition or scheme of arrangement actually lodged with the official receiver at the time when the debtor's application comes on for hearing.*

In this case the debtor had lodged a proposal for a composition or scheme of arrangement with the official receiver, and before any meeting of creditors had been held to vote upon the scheme he served the notice of motion in the present application to expunge the proof of a creditor. At the creditors' meeting the scheme was not accepted. The debtor then began to prepare another proposal for a composition or scheme of arrangement, but when this application first came on for hearing on the 7th of July he had not yet lodged the proposal with the official receiver. Upon the motion coming on for hearing, counsel for the respondent took the objection that the debtor had no *locus standi* to apply to expunge a proof, because there was no proposal for a composition or scheme of arrangement in existence. Counsel for the debtor undertook that the proposal should be lodged with the official receiver forthwith, and it was so lodged before 1 p.m. on the 7th of July.

PHILLIMORE, J., said that he desired to inquire into the practice before deciding whether, under the circumstances, the debtor had any *locus standi* to make the application.

July 19.—PHILLIMORE, J., stated that the question was one of considerable difficulty, and as it was difficult, he thought it best to follow the exact words of rule 25 of the second schedule of the Bankruptcy Act, 1883. "The court may also expunge or reduce a proof upon the application of a creditor if the trustee declines to interfere in the matter; or, in the case of a composition or scheme, upon the application of the debtor." Following those words exactly, he could not construe them to mean "in the case of an anticipated composition or scheme," and he held that the objection must succeed. It was true that in the case of *Re Black* (35 W. R. 720, 4 Morrell 273) Cave, J., had allowed a debtor to apply to expunge a proof after a scheme had been rejected by the creditors, but there were very special circumstances in that case, because the scheme had been rejected by reason of the weight of the vote of the creditor whose proof it was sought to expunge. The practice had been carefully looked into by Mr. Registrar Hope, and he had only been able to find one case where a debtor had been allowed to apply to expunge when there was no scheme in existence, and that was an unreported case of *Re R. H. Baker* in August, 1907, where Bigham, J., had allowed the debtor to apply, but had dismissed his application on the merits. The debtor's application was therefore dismissed, and the respondent was allowed to add the costs of the application to his proof.—COUNSEL, *Frank Mellor; Schiller.* SOLICITORS, *H. H. Wells & Son; W. O. Vizard.*

[Reported by P. M. FRANCIS, Barrister-at-Law.]

Societies.

Gloucestershire and Wiltshire Incorporated Law Society.

The annual general meeting of this society (established in 1817 and incorporated in 1884) was held at the Bell Hotel, Gloucester, on Wednesday, the 14th of July, 1909.

Those present included Mr. J. P. Wilton Haines (Gloucester), president; Mr. W. H. Mellersh (Cheltenham), vice-president; Messrs. A. J. Morton Ball, F. G. Playne, R. H. Smith, E. N. Witchell (Stroud), H. Bevir (Wootton Bassett), G. S. Blakeway, F. H. Bretherton, C. G. Clutterbuck, E. T. Gardom, H. W. Grimes, J. W. Haines, N. D. Haines, F. H. Hole, F. W. Jones, J. H. Jones, W. H. Madge, C. Scott, R. P. Sumner, H. M. Taynton, F. Treasure, G. T. Wellington, G. Whitcombe (Gloucester), H. J. Francillon, J. G. Wenden (Dursley), E. Francis (Stow-on-the-Wold), J. W. Guise (Newnham), W. G. Gurney, J. B. Winterbotham (Cheltenham), E. W. Kendall (Bourton-on-the-Water), W. H. Kinneir, S. B. Morrison (Swindon), J. Mullings, E. C. Sewell, H. St. G. Rawlins (Cirencester), A. E. Smith, G. H. P. Smith (Nailsworth), with Mr. Herbert H. Scott (hon. secretary).

Appointments for the year were made as follows:—President, Mr. W. H. Mellersh (Cheltenham); vice-president, Mr. W. H. Kinneir (Swindon); trustees, Messrs. R. Ellett, C. Scott, W. Warman, and H. Bevir; committee, Messrs. A. J. Morton Ball, H. J. Francillon, W. G. Gurney, R. McLaren, A. E. Smith, A. E. Withy, J. W. Guise, and J. H. Jones; Library Committee, Messrs. H. Bevir, N. D. Haines, H. J. Taynton, W. H. Madge, A. H. G. Heelas, and J. B. Winterbotham.

Reference was made to and regret expressed at the death of the late Mr. John Bryan, of Gloucester, president of the society in 1899, and for many years until his retirement from practice a trustee of the society and an active member of the committee.

Gratuities were voted for the relief of necessitous persons to the total amount of £132 10s.

After the meeting the members lunched at the Bell Hotel, and then proceeded up the River Severn on the *Berkeley Castle* to Deerhurst, where a visit was made to the church and ancient Saxon chapel.

The society now has 140 members, solicitors practising in Gloucestershire and Wiltshire.

The Finance Bill, 1909.

The following report has been issued by the General Council of the Bar:—

1. The Council consider that it is in the first instance necessary to state the nature and extent of the questions which by Part I. of the Bill are left to the determination of the Commissioners, that is, the Commissioners of Inland Revenue (cl. 74 (3)). It should be remembered that s. 1 of the Inland Revenue Regulation Act, 1890, provides that these Commissioners shall hold office during His Majesty's pleasure, and shall in the exercise of their duty be subject to the authority, direction, and control of the Treasury, and shall obey all orders and instructions which have been or may be issued to them in that behalf by the Treasury.

All the taxes or duties imposed by Part I., are based on the values, or increase in values, of land (which term includes minerals) or interests in land. These values have to be determined by valuations, most of which are necessarily elaborate, and to a large extent of a novel character. It follows that the amount to be levied in respect of these taxes depends in every case on the valuations. The effect of the Bill is to leave the determination of all these valuations (including many subsidiary matters on which the valuations depend) to the Commissioners. The powers given by the Bill to the Commissioners in regard to making valuations, and the consequent assessment of duty, may be summarised as follows:—

A. As to Increment Value Duty.

By ss. 1 and 2, this is a duty of 20 per cent. on the amount by which the "site value" of the land at the time when the duty is leviable exceeds the "original site value."

By ss. 1, 2 and 15 a similar duty is imposed on the amount by which the "capital value" of any minerals at the time when the duty is leviable exceeds the "original capital value" of such minerals.

The Commissioners are empowered:—

(*a*) To determine and if necessary apportion the "original site value" (ss. 16, 17 and s. 2 (3)).

(*b*) To determine the "site value" at the time when the duty is leviable (s. 2 (2) and (3) and s. 21).

(*c*) To determine the "original capital value of the minerals" (ss. 15, 16, 17 and 18).

(*d*) To determine the "capital value" of the minerals at the time the duty is leviable (s. 18).

(*e*) To decide what are minerals, and whether they exist in any particular case. This is involved in (*c*) (*d*) and (*f*).

(*f*) To decide the amount of the duty payable and the allowances to be made, having regard to the amount of duty paid on previous occasions (s. 3 and s. 8 (4));

and (*g*) To decide on what pieces of land the duty is to be assessed (s. 19).

B. As to Reversion Duty.

By s. 7, this is a duty of 10 per cent. on "the value of the benefit accruing to the lessor by reason of the determination of a lease."

The Commissioners are empowered—

(*a*) To decide what is the value of this benefit (s. 9).

(*b*) To assess the duty (s. 9).

(*c*) To decide what allowance (if any) should be made on account of a previous payment of increment value duty (s. 8 (4)).

C. As to Undeveloped Land Duty.

By s. 10 this is an annual percentage on the "site value" as determined at periodical intervals of five years (s. 18).

The Commissioners are empowered—

(*a*) To determine the "site value" from time to time (s. 18).

(*b*) To assess the duty (s. 13).

(*c*) To decide whether or not the land is "undeveloped land." This appears to follow from (*a*) and (*b*).

(*d*) To decide what exemptions and allowances should be made from the duty (s. 11).

(*e*) To decide on what pieces of land the duty is to be assessed (s. 19).

D. As to Mineral Rights Duty.

By s. 12, this is an annual percentage on the "capital value" of the minerals as determined at periodical intervals of five years (s. 18).

The Commissioners are empowered—

(*a*) To determine the "capital value" of the minerals (ss. 15, 16, 17 and 18).

(*b*) To assess the duty (ss. 13 and 19).

(*c*) To decide what are minerals and whether they exist in any particular case. This is involved in (*a*) and (*b*).

2. There is no provision in the Bill entitling the person interested in the decision of the Commissioners to appear before such Commissioners, either in person, or by counsel, or by solicitors.

3. In the next place it is necessary to consider in what cases and to what tribunal an appeal lies.

In certain cases (mentioned later) the decision of the Commissioners is final.

In those cases in which an appeal is allowed the only appeal given by the Bill as drafted (as will be seen from the statement of the provisions of ss. 22 and 23 hereinafter contained) is to a referee who is to be an official appointed by the Government of the day, and paid such remuneration as the Treasury direct.

The jurisdiction of the courts is ousted for all purposes except in such cases as the referee may think fit to state a case upon a question of law for the opinion of the court.

Although many important questions of principle will doubtless arise in the course of determining the proper values under the Bill, it is at least doubtful whether such questions can, strictly speaking, be said to be questions of law within the meaning of s. 22 (3).

4. On the following matters the decision of the Commissioners is final, and no appeal lies :—

(*a*) The character of parks, gardens and open spaces, and of athletic grounds for purposes of exemption from undeveloped land duty (s. 11 (3));

(*b*) the reasonableness of legal restraints by covenant upon the user of land affecting total value and site value (s. 14 (3));

(*c*) total or site value of land where the owner has made no return (s. 22 (1) (A)).

5. By s. 22 of the Bill it is proposed to enact :—

(*a*) That any person aggrieved may appeal against the decision of the Commissioners as to matters in which an appeal lies within such time and in such manner as may be provided by rules made for the purpose by the Treasury (s. 22 (1)).

(*b*) That the appeal is to be heard by a special referee whose decision is to be final (s. 22 (2)).

(*c*) That such referee may, if he thinks fit, state a case upon any question of law (s. 22 (3)).

And by s. 23 it is proposed to enact :—

(*d*) That the King may appoint any person having experience in the valuation of land to act as referee.

(*e*) That there shall be paid out of moneys provided by Parliament to every referee appointed under this section such fees or remuneration as the Treasury direct.

6. There is no provision in the Bill entitling an appellant against the decision of the Commissioners to appear before the referee, either in person, or by counsel, or by solicitors.

7. The statements contained in paragraph 1 of this report sufficiently indicate the nature of the questions which the Commissioners, or in case of appeal the referee, will have to decide, and the Council do not consider it necessary in this report to dwell upon the great importance of such questions to landowners and mortgagees, as this has already been widely and publicly discussed in the House of Commons and elsewhere.

8. Having regard to the numerous and serious questions which will inevitably arise under Part I. of the Bill, the Council consider it of the utmost importance in the interests of the large class of persons affected that in all cases (including the cases enumerated in paragraph 4 of this report) there should be an appeal from the decision of the Commissioners, and that the tribunal of appeal should not consist of a person appointed by and apparently holding office at the will and pleasure of the Crown, but that all persons whose interests are affected should be able to bring such questions before one of the recognised judicial tribunals of the country. It is obviously objectionable (if not unconstitutional) that the taxing authority or its nominees should become the sole authority to determine the amount of and principle upon which the taxes are to be levied. The Council consider that it is altogether wrong that the powers of appealing to the High Court and county court afforded by section 50 of the Succession Duty Act, 1853, imported into the Customs and Inland Revenue Act, 1885, should be excluded, as proposed by s. 6 (3) and s. 9 (4) of the Bill.

9. Should, however, the constitution of the tribunal of appeal remain as suggested, the Council consider it essential in the interests of the persons affected that every person interested should have the right to appear before the Commissioners and before the tribunal of appeal, and be heard before such tribunal and in the same manner as in a court of justice.

10. It will be observed (*vide* s. 22) that it is proposed that the manner and time in which appeals are to be heard are to be regulated by rules framed by the Treasury. It is unlikely that when such rules are promulgated they will be found to contain any provision for allowing professional assistance to appellants. The question of such assistance has, in the case of taxes such as the income tax and land tax, been expressly dealt with by statute. The assistance of a legal adviser is apparently allowed in the case of an appeal against an assessment to land tax. In the case of income tax (which includes for this purpose house tax) the position is different. The Taxes Management Act, 1880, enacted that "no barrister, solicitor, or attorney, or any person practising the law, shall be allowed to plead before the General Commissioners" (corresponding to the new referee) "on appeal for the appellant or officers, either *viva voce* or by writing." The Finance Act, 1898, takes away this prohibition, making it lawful for the Commissioners to allow professional assistance to appellants, but giving appellants no right to insist on being represented. The Revenue Act, 1903, enacts that in any case where the General Commissioners refuse to permit a barrister or solicitor to plead before them, the appellant may, in lieu of proceeding with the appeal before the General Commissioners, appeal to a special income tax tribunal, which is enjoined by the Act to hear appellant by his counsel or solicitor. This tribunal would, of course, not be available in the case of appeals against assessments to the new taxes. And in the absence of express provisions on the subject by statute or statutory rules, the referee would, it is conceived, in matters coming before him adopt the traditional rule of the civil service and give audience only to the appellant in person, although prepared to correspond as to any matters within his province with the agents of persons concerned. Putting aside altogether the question of professional interest, the case for insuring that an appellant shall be at liberty to have professional assistance in the court of the referee is overwhelmingly strong. The Crown will be represented before the referee by a highly-trained expert in tax law—a surveyor or inspector of taxes—whose business it will be to defend an assessment made by himself. To have upon the other side without legal assistance an appellant who, more often than not, would have no skill in advocacy, and little or no knowledge of tax law, would, in the nature of things, make a proper consideration of the case impossible.

11. Should none of the above suggestions be accepted, the Council consider that at least the Commissioners and referee should be given power to permit a barrister or solicitor to plead before them either for the appellant or the officers of the Crown, as was provided in s. 16 of the Finance Act, 1898, repealing s. 57 (9) of the Taxes Management Act, 1880.

12. Further, as the referee will have to consider and determine serious and difficult questions as to the principle upon which land is to be valued, the Council consider that in any case the referee should be bound, upon the request of any person interested, to state a case upon any such question for the determination thereof by the High Court, or in cases where the amount concerned is small by the county court.

For the above reasons the Council are of opinion that the Bill ought to be amended in the following respects :—

(*a*) By removing the restrictions as to the right to appeal contained in ss. 11 (3), 14 (3), and 22 (1) (*a*), and by giving an express right of appeal in the cases dealt with by such sections.

(*b*) By providing that in every case there shall be an appeal from the decisions of the Commissioners under Part I. of the Bill, and that such appeal shall be to the High Court, or in cases where the amount concerned is small to the county court, instead of to a referee.

(*c*) If the provision for appeal to a referee should remain in the Bill, by inserting a provision in the Bill that every person interested should be entitled as of right to be heard before such referee in the same manner as in a court of justice.

(*d*) If the last-mentioned provision should not be accepted, that power should be given both to the Commissioners and to the referee to permit a barrister or solicitor to plead before them.

(*e*) If appeals are to be heard by a referee, that such referee should be bound to state a case upon any question of law or principle arising during the course of the reference, if desired to do so by any party appearing before him.

12th July, 1909.

The following resolutions were passed at the annual general meeting of the Gloucestershire and Wiltshire Law Society at Gloucester on the 14th inst. :—

1. That apart from the political principles underlying the provisions

of the Bill and the further special taxation of land there are disadvantages and practical difficulties which will inevitably be caused if the land clauses of the Bill are passed in their present form.

2. Among the disadvantages to be anticipated under the present terms of the Bill may be suggested :—(*a*) Considerable increase of expense and trouble in dealing with all land, whether vacant or built upon, and whether liable to any of the proposed taxes or not; (*b*) a decrease in the value of land generally; (*c*) a diminution in the number of transactions in land and diffidence in investing in mortgage; (*d*) a congestion at Somerset House, preventing the completion of business; (*e*) the Bill provides that new taxes on land shall take precedence of existing incumbrances. This will prove detrimental to mortgagees; (*f*) the investigation by public officials of an enormous number of cases yielding no return, or no adequate return, for the public time involved.

3. Among the practical difficulties to be anticipated are the following :—(*a*) Upon every transaction by way of sale of land or any interest in land or of a lease for fourteen or more years, correspondence with the Inland Revenue authorities, valuations, preparation and passing of accounts will be necessary, all entailing great additional trouble and expense to individuals; (*b*) the detention of purchasers' title deeds at Somerset House while the question of increment duty is being dealt with; (*c*) the taxes are to be based on valuations of a most intricate nature, any questions on which will be determined by officials, without any right of appeal on the part of the taxpayer to a court of law.

4. The proposed doubling of the present *ad valorem* stamp duty on conveyances will prove a serious hindrance to conveyancing transactions, and especially to the purchase by working men of their houses and the distribution of land among small proprietors.

Legal News.

Appointment.

Mr. George John Talbot, K.C., has been appointed an additional member of the General Council of the Bar, to represent the Parliamentary Bar.

Changes in Partnerships.

Dissolutions.

Percy Braby, George Alexander Macdonald, and Alexander Mortlock Waller, solicitors (Braby & Macdonald), Dacre House, Arundel-street, Strand, London. June 30. The said Percy Braby and Alexander Mortlock Waller will continue to practise together in partnership at Dacre House aforesaid, under the style of Braby & Waller; the said George Alexander Macdonald will practise in his own name at Westinghouse Building, 2 and 3, Norfolk-street, Strand, London.

John Camm Holmes and Ernest Edward Wigan, solicitors (John Holmes, Son, & Wigan), 34, Clement's-lane, Lombard-street, London. June 30. The said John Camm Holmes will carry on the business of John Holmes & Son at 34, Clement's-lane aforesaid.

Albert Ambrose Strong and William Guy Mercer, solicitors (Strong, Mercer, & Co.), 70, Gracechurch-street, London. June 30.

A. Grimwood Taylor, Godfrey Mosley, and S. G. Taylor, solicitors (Taylor, Simpson, & Mosley), Derby. June 30. So far as concerns Mr. Adolphus Grimwood Taylor, who retires from the said firm. [*Gazette*, July 16.

Richard Francis Henry King and Edward Hopes Heelis, solicitors (King & Heelis), 23, Bucklersbury, London. June 24.

Alexander Neill and Herbert Holland, solicitors (Neill & Holland), Bradford. July 17.

Charles Robbins, Samuel Billing, and William Joseph Robbins, solicitors (Robbins, Billing, & Co.), 218, Strand, London. May 28. The said Charles Robbins and William Joseph Robbins will in future practise at the same address in conjunction with Mr. James Olivey and Mr. Robert Lake, under the style of Robbins & Co.; the said Samuel Billing will in future practise at 20, Essex-street, Strand, under the style of Billing & Co. [*Gazette*, July 20.

General.

Mr. M. C. Buszard, K.C., Recorder of Leicester, in addressing the grand jury at Leicester Quarter Sessions, says the *Times*, deprecated the fact that no fewer than sixty business men had been summoned that day to dispose of four or five miserable cases, not one of which probably would require the intervention of the petty jury. There were in the course of the year twelve criminal courts of sessions and assizes held in the county and borough of Leicester, and each of these courts necessitated the summoning of twenty-three grand and thirty-six petty jurors. He could not help thinking that a great reform would be effected by the amalgamation of those courts into one court for the whole of the county and borough. This would mean a great saving of jurymen's time, and, if the jurisdiction of the court were enlarged, a great saving of the time of the judges would also be effected. In the event of such an amalgamation as he suggested taking place he believed the criminal business of the county could be dealt with by six courts a year instead of twelve.

When two prisoners had been sentenced to three years' penal servitude for attempting to obtain five shillings by representing a ring to be gold when it was in reality worth threepence, one of them, says the *Evening Standard*, exclaimed to the judge : "But you cannot do it. It was only an attempt." The judge replied, "I believe you are right about that," and altered the sentence to two years' imprisonment with hard labour.

A stable cat is necessary (per Cozens-Hardy, M.R.), remarks the *Law Quarterly Review*, but not therefore harmless if it bites a man whose employment brings him to the stable in the ordinary course of his day's work. The case is within the Workmen's Compensation Act, and the ownership of the cat seems immaterial, the only material point being that it is part of the establishment. *Rowland* v. *Wright* (1909, 1 K. B. 963, C.A.). "Neither the employer nor the man expected the cat to bite, but the man's duties took him into the place where the cat was." *Semble*, the court takes judicial notice that no stable is complete without a cat.

Lord Gorell will move, when the Committee stage of the County Courts Bill is reached in the Lords, that the Bar have an exclusive right of audience in cases where more than £100 is at stake. This amendment, says a writer in the *Daily Telegraph*, is presumably designed to compensate the Bar for the coming of the solicitor-advocate. But it is not likely that the profession will be mollified by this concession. The logic of the proposal is at fault, for if a solicitor is fit to conduct a £100 action, he is equally competent to cope with an action where £101 is claimed; and the safeguard is, moreover, illusory. There is nothing to prevent its being swept away by the next County Courts measure.

On Tuesday last in the House of Commons, Captain Morrison-Bell asked the First Lord of the Treasury if his attention had been drawn to the announcement by the Royal Commissioners on the Land Transfer Acts that throughout their inquiry very little evidence had been advanced with reference to the desirability of an extension of the present system, either by private persons interested in land or by representative public bodies; and whether, under these circumstances, the further extension of the system of compulsory land registry, as indicated in the Finance Bill, could be strictly limited? Mr. Asquith said : My attention has been called to the announcement referred to in the question. I understand that it was issued with the object of eliciting the views of representative public bodies and private individuals as to the desirability of an extension of the existing system of land registration; and until the response to this circular is known and the Commission has issued its report, it would be obviously irregular and premature to draw any deductions as to the weight and tendency of the evidence presented to the Commission.

In the House of Commons, on the 19th inst., in reply to questions from Mr. Fell and Mr. Pike Pease, Mr. Hobhouse said : My right hon. friend did not mean to imply in his remarks on the 14th inst. that it was proposed under the Finance Bill to create immediately local registries of title to land, but that one of the results of the measure would be the gradual establishment of a system of local land registration in this country. The questions put by the hon. members are therefore premature. I may, however, explain that at the same time my right hon. friend stated that local Inland Revenue offices will have to be established in important centres, such as Liverpool, Birmingham, &c., in order that it may not be necessary for all transactions in respect of increment duty to be dealt with at Somerset House. Mr. Fell asked how it would be possible to have land registration without first establishing a land registry. Mr. Hobhouse said there seemed to be some little confusion of thought between registration of title and the stamping of documents, and his answer would, he hoped, clear up misapprehension. Lord R. Cecil asked whether there would be no registration of documents subjected to stamping. Mr. Hobhouse said there would be local offices at which instruments could be stamped and a central registry for title to land.

Is an advertisement hoarding "offensive"? asks a writer in the *Law Quarterly Review*. Nowadays artistic genius spends itself largely on pictorial posters, and some of the best picture galleries are to be found in our streets. Half the gaiety of life would be gone with the advertisement hoarding. But the question in *Nussey* v. *Provincial Bill-Posting Co. and Eddison* (1909, 1 Ch. 734, C.A.) was one not quite so much at large. It turned on the wording of a restrictive covenant. Some building land at Leeds had been laid out as a residential estate under the name of "Headingley Gardens," and in each of the conveyances of the various lots the purchaser had covenanted "that no bricks should at any time be burnt upon the lots or any of them and no building should be erected thereon to be used for manufacturing purposes, for the carrying on of any noisy, noisome, offensive or dangerous trade or calling." Such being the situation, what one of the purchasers had done was to put up a permanent hoarding 156 feet long and 15 feet high and let it out to a billposting company, who placarded it with advertisements. This was the alleged breach. The hoarding was a "building," the billposting an "offensive trade," so the Master of the Rolls and Buckley, L.J., thought. Fletcher Moulton, L.J., dissented on both points, but more especially on the interpretation of "offensive." "I cannot help protesting," said the Lord Justice, "against the process of arriving at the true meaning of words in common use by etymological reasoning based on their derivation." The process is one with which we are only too familiar. "Villain," for instance, how far it has wandered from its primitive source!—or

"maudlin," or "dunce," or "pagan," or "virtue," or a hundred others, "offensive" among them. All that offends our æsthetic sensibilities is not "offensive." That word has acquired a much more contracted signification. It means something whereat our physical senses, ear or nose, are in "great indignation," and this popular meaning is confirmed when we find the word coupled with such terms as "noisy," "noisome," and "dangerous." *Noscitur e sociis.* No doubt some of the other residents might be annoyed at such a use of the premises, but so they would have been by the use of them as a laundry drying ground, as the Lord Justice suggested, though that would clearly have been outside the covenant. A man's right to use and enjoy his property as he pleases ought not to be cut down except by very clear words. That is the governing principle.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday ...July 26	Mr Leach	Mr Farmer	Mr Beal	Mr Bloxam
Tuesday 27	Borrer	Leach	Greswell	Farmer
Wednesday 28	Beal	Borrer	Goldschmidt	Leach
Thursday 29	Greswell	Beal	Synge	Borrer
Friday 30	Goldschmidt	Greswell	Church	Beal
Saturday 31	Synge	Goldschmidt	Theed	Greswell

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday ...July 26	Mr Synge	Mr Borrer	Mr Goldschmidt	Mr Theed
Tuesday 27	Church	Beal	Synge	Bloxam
Wednesday 28	Theed	Greswell	Church	Farmer
Thursday 29	Bloxam	Goldschmidt	Theed	Leach
Friday 30	Farmer	Synge	Bloxam	Borrer
Saturday 31	Leach	Church	Farmer	Beal

The Long Vacation will commence on Monday, the 2nd day of August, 1909, and terminate on Monday, the 11th day of October, 1909, both days inclusive.

Winding-up Notices.

London Gazette.—FRIDAY, July 16.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

A.B.C. CAB CO, LTD—Petn for winding up, presented July 13, directed to be heard July 27. Lewis, Bucklersbury, solor for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

ADAMS, LEAK, & ADAMS, LTD—Petn for winding up, presented July 8, directed to be heard at the Town Hall, Great Yarmouth, Sept 16. Grundy & Co, Gresham st, solors for the petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Sept 15

ALIANZA TRUST CORPORATION, LTD—Petn for winding up, presented July 12, directed to be heard July 27. Pontifex, & Co, St Andrew's st, Holborn circus, solors for the petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

ASBESTIC BRICK AND TILE CO, LTD—Creditors are required, on or before Aug 31, to send their names and addresses, and particulars of their debts or claims, to George Harmer Johnson, 63, New Broad st, liquidator.

CLARKE ENGRAVING CO, LTD—Petn for winding up, presented July 13, directed to be heard July 27. Shaen & Co, Bedford row, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26.

ELECTRICAL WORKS AND DEVELOPMENT CO, LTD—Creditors are required, on or before Aug 31, to send their names and addresses, and the particulars of their debts or claims, to Reginald A. Boughton, 53, Gracechurch st, liquidator

GEORGE RAMSAY WARD & CO, LTD—Petn for winding up, presented July 9, directed to be heard before the Court at Barnsley, Greenwich, July 30, at 11. Charles, Copthall avenue, solor to the petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 29

HEAD, ARIS, & HARTLEY, LTD—Creditors are required, on or before Aug 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick Bernard Harper, 10, Trinity sq. Rexworthys & Barnard, Cheapside, solors to the liquidator

LOADON ELECTROBUS CO, LTD—Petn for winding up, presented July 15, directed to be heard July 27. Claremont & Co, Bloomsbury sq, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

MAISON MALINES, LTD—Petn for winding up, presented July 8, directed to be heard July 27. Biddle & Co, Aldermanbury, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

METROPOLITAN AND SUBURBAN LAUNDRY CO, LTD—Petn for winding up, presented July 8, directed to be heard July 27. Bishop, Stoke Newington rd, solor for petners.

MOTOR SHARE AND INVESTMENT TRUST, LTD—Petn for winding up, presented July 14, directed to be heard July 27. Downer & Johnson, Union ct, Old Broad st, solors for petners. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 26.

SAVILE TOWN CHEMICAL CO, LTD—Petn for winding up, presented July 14, directed to be heard at the County Court House, Dewsbury, July 28. Chadwick & Co Dewsbury, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 27

TURNEY TREATMENT CO (1905), LTD—Petn for winding up, presented July 13, directed to be heard July 27. Holmes, King st, Cheapside, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

UNIVERSAL TALKING MACHINE CO, LTD—Petn for winding up, presented July 12, directed to be heard on July 27. Morley, Finsbury sq, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

VIC MILL CO, LTD—Petn for winding up, presented July 5, directed to be heard on July 27. Toomas, Manchester, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 26

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

MOUNTAIN & GIBSON, LTD—Petn for winding up, directed to be heard July 8, was adjourned, and will be heard July 26, at 10.30. Slater & Co, Manchester, solors for petner. Notice of appearing must reach the above-named not later than 2 o'clock in the afternoon of Saturday, July 24

London Gazette.—TUESDAY, July 20.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AUTOMATIC ENGINEERING WORKS, LTD—Creditors are required, on or before July 29, to send their names and addresses, and the particulars of their debts or claims, to Wm. C. Tyson, 23, Wormwood st, liquidator

BRITISH MACHINE BOTTLE CO, LTD—Creditors are required, on or before Aug 31, to send their names and addresses, and the particulars of their debts or claims, to William Henry Shaw, Market pl, Dewsbury, liquidator

GOLD COAST INVESTMENT CO, LTD (IN LIQUIDATION)—Creditors are required, on or before Sept 1, to send their names and addresses, and the particulars of their debts or claims, to Grosvenor George Walker, 19, St Swithin's ln, liquidator

SANTONI ARC LAMP AND ENGINEERING CO, LTD (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before August 20, to send their names and addresses, and the particulars of their debts or claims, to William MacIntosh Whyte, 11, Queen Victoria st. Osborn & Osborn, Coleman st, solors for the liquidator

UNITED EXPLORATION CO, LTD (IN LIQUIDATION)—Creditors are required, on or before Sept 1, to send their names and addresses, and particulars of their debts or claims, to Grosvenor George Walker, 19, St Swithin's-ln, liquidator

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, July 16.

BRADFORD EQUITABLE FINANCE ASSOCIATION, LTD
LUBROLEINE OIL CO, LTD
FITZSIMMONS, LTD
HEAD, ARIS, & HARTLEY, LTD
NEW ASTON STAMPING CO, LTD
IMPERIAL DOMESTIC CARRIAGE CO, LTD
NILE TRANSPORT CO, LTD (Reconstruction)
ARIEL MOTORS (1906), LTD
COLONIAL CONSOLIDATED FINANCE CORPORATION, LTD
ANGLO-FRENCH PUBLIC WORKS CO, LTD
SMACK SYNDICATE, LTD
S. ILLIDGE & SON, LTD
COUNTY TRAMWAYS ADVERTISING CO, LTD
ROTARY BOX MAKING MACHINE CO, LTD

London Gazette.—TUESDAY, July 20.

VIC MILL CO, LTD
MACINTOSH TYRE CO, LTD
GOLD COAST INVESTMENT CO, LTD
MAY & CO, LTD (recons ruction)
UNITED EXPLORATION CO, LTD (Reconstruction)
DOWNHAM AND DISTRICT CO-OPERATIVE SOCIETY, LTD
PROPERTY INVESTMENT BANK, LTD
MEYER & CO, LTD
JOSHUA PERKINS & SONS, LTD (Reconstruction)
EAST BERKSHIRE GOLF CO

The Property Mart.

Forthcoming Auction Sales.

July 26.—Messrs. DAWSON, SON, & TERRY, at the Mart, at 1: Shares of Copyhold Ground-rents (see advertisement, back page, this week).

July 27.—Messrs. DRIVER, JONAS, & CO., at the Mart, at 2: Freehold Ground-rents and Premises (see advertisement, page iii, July 10, and back page, this week).

July 27.—Messrs. DEBENHAM, TEWSON, RICHARDSON, & CO., at the Mart, at 2: Freehold Ground-rents (see advertisement, back page, July 3 and 17).

July 27.—Messrs. THURGOOD & MARTIN, at the Mart, at 2: Freehold Pleasure Farms, Building Sites, Block of Offices, Houses, Ground-rents, &c. (see advertisement, back page, July 17).

July 27.—Messrs. HODGSON & CO., at 115, Chancery-lane, at 1: Law Books (see advertisement, page iii., July 17).

July 27.—Mr. ERNEST OWERS, at the Mart, at 2: Residence (see advertisement, back page, July 17).

July 28.—Messrs. HAMPTON & SONS, at the Mart: Business Premises (see advertisement, page iii, July 10).

July 28.—Messrs. FIELD, SONS, & GLASIER, at the Mart, at 2: Leasehold Investment, Residence, Warehouses (see advertisement, back page, this week, and July 17).

July 29.—Messrs. LEOPOLD FARMER & SONS, at the Mart, at 1: Freeholds (see advertisement, page iii, July 17).

July 29.—Mr. WM. HOUGHTON, at the Mart, at 2.30: Freehold Building Estate (see advertisement, back page, July 17).

July 29.—Messrs. WEATHERALL & GREEN, at the Mart, at 1 Freehold Houses (see advertisement, back page, July 17).

July 29.—Messrs. HOBBINS, GOBE & MERCER, at the Mart: Freeholds and Leasehold (see advertisement, back page, this week).

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 2.

ADAMS, JOHN, Ramsgate, Timber Merchant August 16 Robinson, Ramsgate
ALLEN, EMILY, Sheffield July 12 Ashington & Denton, Sheffield
BALL, RICHARD, Southport July 31 Wilmot & Hodge, Southport
BANKES, ELEANOR STARKIE LETTERSWE, Winstanley Hall, Lancs August 16 Pace & Ellis, Wigan
BLAND, JOHN, Bradford, August 9 Wright & Co, Bradford
BOWEN, HERBERT COURTHOPE, Castletown rd, West Kensington July 28 Wansey & Co, Moorgate st
BURROWS, ROBERT AYLMER, Bennett Park, Blackheath August 1 Walker & Co, Theobald's rd, Gray inn
CAMERON, JANE, Shanklin, I of W August 18 Joyce, Newport, I of W
CAMPBELL, HENRY, North Shields, Shipowner August 3 Johnson, North Shields
CARTER, WILLIAM PROTHEROE, Milford Haven, Pembroke August 1 Eaton & Co, Haverfordwest
CHASE, HENRY HAVELOCK, New Brunswick, Canada, Master Mariner July 31 Doughty & Fraser, Manchester
CHESHIRE, SARAH, Mold, Flint August 14 Jones & Kendrick, Wrexham
CHURCHYARD, ROBERT LEMAN, Camden rd, Camden Town, Chemist August 2 Greenwell & Co, Berners st, Oxford st
COHEN, MAGNUS ARTHUR, Liverpool July 31 Ccrnish, Liverpool
COX, Rev THOMAS, Croydon August 9 Rowland & Hutchinson, Croydon
CRAVEN, CAROLINE, Conway, Licensed Victualler July 31 Porter and Co, Conway
CUNNINGHAM, FANNY WOOLER, North Shields August 14 Dees & Thompson, Newcastle upon Tyne
DE ZOETE, ELLEN EMILY, Hayes, Kent August 3 Sandilands & Co, Fenchurch av

EYRES, CHARLES THOMAS, Carlton Club, London August 14 Johnson, New sq, Lincoln's inn
FOSTER, SAMUEL PORTER, Redcliffe rd, Kensington August 2 Biddle & Co, Aldermanbury
FOYN, AGNES COOK, Talbot rd, Bayswater July 31 Gery & Brooks, Old Cavendish st
GEORGE, SARAH LETITIA, Brighton August 11 Stuckey & Co, Brighton
GRIFFITHS, CATHERINE, Weston super Mare August 14 Baker & Co, Weston super Mare
HEADLAND, ISABELLE FANNY, Oxford August 9 Whitfield and Co, Surrey st, Strand
HIGGIN or CRAIGEN, CAROLINE NORAH, South Norwood Aug 14 Lawson & Co, Manchester
HILLS, ANNA, Carlisle Aug 10 Hills & Co, Queen Anne's gate
HOBBS, WILLIAM ALBERT, Stratford upon Avon, Solicitor July 31 Thompson, Rugby
HOLLOWAY, HENRY DRIVER, Croydon Aug 16 Greenwell & Co, Berners st, Oxford st
HOUGH, HAROLD, Stockport, Sportsman's Outfitter Aug 2 Hidderley, Stockport
IRWIN, JOHN, Gateshead Aug 16 Gee, Newcastle on Tyne
IRVIN, JOSEPH HENRY, Lancaster, Physician July 30 Holden & Co, Lancaster
LEACH, FREDERICK STEPHEN TAYLOR, Hale, nr Altrincham July 25 Dunderdale & Co, Manchester
LE FEUVRE, JOHN EMILIUS, Southampton Aug 12 Sharp & Co, Southampton
MACLEAN, LILIAN GRAY, Camberley July 31 Bashall, Bream's bldgs, Chancery ln
MANNERS, JOHN, Rt Hon Earl of HARDWICKE, Southampton August 16 Walker & Co, Theobald's rd, Gray's inn
MANNING, JOHN DEAN, Euxton, nr Chorley, Lancs August 16 Wigglesworth & Son, Manchester
MORGAN, MARY, Bwlchgeufford, Llanfihangel y Croyddin, Cardigan August 7 Davies, Aberystwyth
MOREY, ROSE WHITE, Bury, Lancs July 31 Howarth & Son, Bury
MORTEN, ALFRED, Upper Norwood August 3 Burchell & Co, Victoria st
NORTH, HENRY, Rt Hon Earl of SHEFFIELD, Sheffield Park, Sussex August 4 Kennedy & Co, Clement's inn
OSBORN, PHILIP BARLOW, Moseley, Worcester August 6 Walford, Birmingham
PELLOW, WILLIAM TREHANE, Southampton, Surgeon-Dentist August 20 A H Emanuel, Southampton
PENNINGTON, Rev LEWIS THEODORE, Hove, Sussex Sept 29 Holmes & Co, Brighton
POOLE, HARRY, Upton St Leonards, Glous, Labourer July 31 Bonnor, Gloucester
REDHEAD, WILLIAM LANCELOT, Brentford, Coal Merchant Sept 30 Maffey & Brentnall, St Dunstan's hill
RUGG, MARY FRANCES HOPESTILL, Chichester Aug 18 Sowton & Co, Chichester
SALTER, HENRY, Ealing, Stockjobber Sept 1 Pilley & Mitchell, Bedford row
SARGENT, JAMES sen, Long Melford, Suffolk, Agricultural Implement Agent Sept 1 Greene & Greene, Bury St Edmunds
SHELLEY, ARTHUR, Blythe Bridge, Staffs, Clerk Aug 2 Young & Co, Longton
SMITH, EDWIN, Sheffield, Pen Blade Forger Aug 30 Branson & Son, Sheffield
SNOCK, ALFRED, Liverpool rd, Islington, Builder July 31 Beyfus & Beyfus, Lincoln's inn fields
STUBLEY, BENJAMIN, Batley, York July 27 Scholefield & Co, Batley
TATTERSALL, CHARLOTTE, Tunbridge Wells Aug 9 Robinson & Co, Eastcheap
THOMAS, RICHARD GRIFFITHS, Menai Bridge, Anglesey, Architect July 31 Jones, Bangor
THOMPSON, GEORGE, Bacon st, Bethnal Green Aug 5 Barber & Son, Fishmonger alley
TOVEY, GEORGE CHARLES, Newport, Undertaker Aug 7 Channing, Taunton
TURNER, GEORGE, Great Grimsby, Aug 6 Barker, Grimsby
TURNER, REX LLOYD, Croydon August 3 Webbers & Duncan, Southampton bldgs, Chancery ln
VERINDER, WILLIAM HALL, Anerley, Grocer August 1 Engall & Crane, Bedford row
VYSE, HARRIET, Luton August 5 Roe, Gray's inn sq
WHEELER, HENRY JAMES WILLIAM, Trafalgar sq August 10 Francis & Crookenden, New sq, Lincoln's inn
WHITFIELD, HERBERT, Lewes, Banker August 14 Trower & Co, New sq, Lincoln's inn
WILSON, GEORGE, Marske by the Sea, Yorks, General Foreman at Gas Works July 15 Punch & Robson, Middlesbrough
WILSON, MATTHEW, Sheffield August 30 Branson & Son, Sheffield
WINKWORTH, EMMA, Campden hill, Kensington July 31 Saxton & Morgan, Somerset st, Portman sq
WOOLL, FRANCES, Peterborough August 4 Wilson, Peterborough

London Gazette.—TUESDAY, July 6.

BARRY, JAMES HEWITT, Cannon st, July 31 Greenip & Co, George st
BLAND, EDWARD, Sandiacre, Derby, Docter Aug 23 Clifton & Co, Nottingham
BLUNDELL, MARIA, Longfleet, Poole Aug 31 Hewitt & Co, Poole
BUMSTEAD, JOHN HENRY, Southampton Aug 2 Perkins & Co, Southampton
CARTER, HARRIET, West Kirby, Cheshire July 20 Woolcott & Co, West Kirby
CHAPPELL, EDWARD, Winchfield, Hants Aug 21 Wilkinson & Co, Bedford st, Covent garden
COHN, ALFRED, Berlin Aug 15 Tatham & Lousada, Old Broad st
COLLETT, PHILIP, Wimborne, Dorset July 30 Dibben & Co, Wimborne
CRAKE, ANNIE WIRDNAM, Chalford, Glos July 31 Martin & Martin, Reading
DALLAS, JANE, Iver Heath, Bucks July 31 Upperton & Co, Lincoln's inn fields
DALRYMPLE, ELIZABETH, Highbury pl July 30 Thompson & Co, Raymond bldgs, Gray's inn
DEAN, JAMES, Brownlow Green, Cheadle, Chester, Wheelwright July 31 Brown & Co, Stockport
DEARNALY, THOMAS, Manchester, Butcher Aug 14 Hankinson & Sons, Manchester
DILLON, FRANCIS, Upper Phillimore gdns, Kensington Aug 11 Shaen & Co, Bedford row
DILWORTH, ISAAC BATEMAN, Wavertree, Liverpool, Contractor Aug 3 Read & Brown, Liverpool
DODSWORTH, JOHN WILSON, York, Vanman Aug 17 E J & A Peters, York
ELL, ELIZA ANN, Blunham, Beds July 31 Jessopp & Son, Bedford
ELLIOTT, JOHN BANKS, Horsham Aug 18 Wells & Sons, Paternoster row
ELWIN, JOHN GURNEY, Canterbury Aug 16 Kingsford & Co, Canterbury
FIELDING, ELLEN, Colwyn Bay Aug 16 Pierce-Lewis, Rhyl
FALSHAW, HARRIET, Torquay Aug 7 Hamlyn, Torquay
FILER, MARTHA WAGSTAFFE, Highgate July 30 Thompson & Co, Raymond bldgs, Gray's inn
GENT, KATHERINE, Beacon hill, Hillmarton rd July 30 Thompson & Co, Raymond bldgs, Gray's inn
GENT, KATHERINE VIRGINIE, Beacon hill, Hillmarton rd July 30 Thompson & Co, Raymond bldgs, Gray's inn
GRIFFITHS, BENJAMIN, Weymouth, Ship's Steward Aug 5 Eaton, Weymouth
GRIST, GEORGE HENRY, Caversham, Oxford Aug 14 H & C Collins, Reading
HARRISON, RICHARD, Crookham, Berks, Innkeeper July 29 B & J C Pinniger, Newbury
HAUGHTON, SELINA MATHER, Drovlsden, Lancs Aug 7 Ellison, Ashton under Lyne
HEARD, MARY JANE ANNE JULIET, Avondale rd, Denmark Park July 30 Thompson & Co, Raymond bldgs, Gray's inn
HUNNARD, JOHN FRANCIS, Mottingham, Kent Aug 31 Soames & Co, Norfolk st, Strand
HUTCHINSON, MARGARET BELL HELY, Brighton Aug 31 Curror, Stirling
JONES, JAMES, Ystrad, Glam, Confectioner Aug 6 Davies & Co, Pontypridd
KELLAWAY, LOUISA, Poole Aug 31 Hewit & Co, Poole
LEWIS, ELIZABETH, Ferryside, Carmarthen July 31 Harries, Carmarthen
LINDNER, CHARLOTTE ASHMORE, Edgbaston, Birmingham Aug 17 Pinsent & Co, Birmingham
MARK, Sir, JOHN, Didsbury, Manchester Aug 17 Addleshaw & Co, Manchester
MERRYLEES, GEORGE, Longlevens, Glos, General Factor Aug 4 Langley-Smith & Son, Gloucester
MUHLENKAMP, LOUISA, Bedford Court mans July 30 Thompson & Co, Raymond bldgs, Gray's inn
PERKINS, THOMAS EARL, Rhyl, Flint Aug 17 Nicholson, Market Harborough
PERRY, GEORGEANA, Doynton, Glos Aug 1 Bush & Bush, Bristol
PHILLIPS, AUGUSTA, Ashby rd, Canonbury Aug 16 J & M Solomon, Finsbury pvmt
RADCLIFFE, LUCY JANE, Hampstead Heath July 28 Will on & Co, Manchester
READ, WILLIAM HENRY, Aston Manor, Birmingham, Gas Main Inspector Aug 7 Thomas & Co, Birmingham
REED, MARGARET, Harlow, Essex Sept 1 Coulton & Son, King's Lynn
RICHARDSON, FANNY Regina road, Finsbury pk July 30 Thompson & Co, Raymond bldgs, Gray's inn
RIGDEN, THOMAS, Eltham, Kent July 31 Mowll & Mowll, Canterbury
ROBINSON, GRACE, Halifax Aug 14 Jubb & Co, Halifax
SHAW, JAMES, JP, Fairfield, Liverpool, Aug 3 Read & Brown, Liverpool
SKERRITT, MARY DOROTHY, Durdham Park, Bristol Aug 17 Gould, Queen Anne st
SMYTH, ANNA MARIA ANTONIA, Inverness terr, Hyde Park Aug 5 Gribbles & Co, Bedford row
TAYLOR, ELIZABETH WESTERN, Silverton, Devon Aug 11 J & S P Pope, Exeter
VYSE, HARRIET, Luton, Aug 5 Roe, Gray's inn sq
WARD, JOHN ROBERT, Addlestone Sept 1 Nisbet & Co, Lincoln's inn fields
WHITE, Hon Mrs LAURA JANE, West Eaton pl Aug 9 Johnsons & Co, New sq
WHITTERON, JOSEPH, Huddersfield July 31 Sykes, Huddersfield
WILSON, ELIZA, High Bentham, Yorks, Aug 3 Bradbury, Manchester
WRIGLEY, DAVID, Lingards Wood, Marsden, nr Huddersfield, July 31 Sykes, Huddersfield

London Gazette.—FRIDAY, July 9.

ALSOP, JOHN, South Hill Park, Hampstead Aug 9 Alsop, Temple av
BAILEY, JOHN, Dunstable Aug 10 Singleton, Luton
BOLDING, WILLIAM, Highbury Aug 8 Watson, Eldon st
BOWERMAN, SARAH, St Leonard's on Sea Aug 10 Slack & Co, Queen Victoria st
BRAMLEY, ROBERT BRUCE, Leicester Aug 9 Stevenson & Son, Leicester
CANNONS, CATHERINE, Newport, I of W Aug 18 Eldridge & Sons, Newport, I of W
CHAMBERLAIN, ALBERT HENRY, Grosvenor st, Grosvenor sq Aug 1 Baker & Co, Old Bond st, Piccadilly
CHEADLE, JAMES, Frideswide pl, Kentish Town July 16 Wattson, Moorgate Station chmbrs
COCKBURN-HOOD, ISABELLA, Ebury st Aug 9 Blyth & Co, Old Broad st
COLLINS, CAROLINE, Kings Heath, Worcester Aug 7 Williams & Son, Birmingham
COX, JANE EMMA, Simpson, Bucks August 16 Morley & Co, Old Broad st
CROFT, WILLIAM, Killinghall, Yorks, Architect August 10 Kirby & Son, Harrogate
CROOK, EDWARD, Thurnham, Lancs August 14 Satterthwaite, Lancaster
DALY, HENRY LAURENCE, Sutherland pl, Bayswater August 20 Folkard, Poultry
DAWSON, THOMAS, Colwyn Bay, Denbigh August 10 Sheehy, Coleman st
DUNSTAN, EDWIN, Littlemoor Ashover, Derby Aug 31 Stanton & Walker, Chesterfield
EADES, MARY ANN, Croydon August 6 Eldridge & Newnham, Croydon
EATON, CHARLES PEMBERTON, Milford Haven August 31 Gibbs & Co, Gas cheap
EVANS, CAROLINE ANN, Rochampton August 20 Turner, Brook House, Walbrook
FRANKEL, MOSES, Osborn st, Whitechapel August 25 Barrett & Co, Leadenhall st
FRANKS, SARAH, Sheffield August 31 H & A Maxfield, Sheffield
GARSTIN, EDWARD CHARLES, Cromwell rd, Kensington Aug 30 Andrew & Co, Great James st, Bedford row
GILBERT, RICHARD COOPER, Milton under Wychwood, Oxford, Farmer Aug 30 Wilkins & Toy, Chipping Norton
GREENHILL, CHARLOTTE SARAH, Norfolk sq, Hyde Park Aug 14 Miller & Co, Savile row
GREENHILL, GEORGE WILLIAM, Portman st, Portman sq Aug 14 Miller & Co, Savile row
GREGORY, JAMES, Lostock, nr Bolton, Farmer Aug 2 Fielding & Fernihough, Bolton
GWYN, WILLIAM ROBERT HARCOURT, Talbot sq, Hyde Park Aug 19 Radcliffe, The Sanctuary, Westminster Abbey
HEARLE, JOSEPH, Lifton, Devon Aug 23 Hearle, Edgware rd
HIGGINS, MARY, Burslem, Staffs Aug 12 Wain & Harris, Burslem
HOLDSWORTH, JAMES, Thornton, Bradford, Horse Dealer Sept 1 Hutchinson & Sons, Bradford
HOWELL, LAURA SABINA, Clevedon, Somerset July 31 Day, Bristol
HOWLAND, REBECCA, Porchester gdns, Bayswater Aug 10 Matthews & Co, Cannon st
JACKSON, WILLIAM, Edgbaston, Birmingham July 31 Rooke, Birmingham
JOBSON, EDWARD PERCY, Dudley, Worcester, Solicitor August 13 Jobson & Marshall, Dudley
LANGHAM, GEORGE HENRY, Bramah rd, North Brixton August 11 Shaen & Co, Bedford row
LEES, ELIZABETH MARTHA, Beckenham August 17 Hores & Bathurst, Lincoln's inn fields
LOWE, CHARLES HENRY, Rowde Hall, nr Devizes August 20 Radcliffe, Devizes
MCCARTHY, JEREMIAH, Woolwich, Builder July 24 Sampson, Woolwich
MAY, THOMASIN WARE MATILDA, Southborough Aug 7 Wardley & Co, Tonbridge
MORRIS, JOHN, Liverpool July 31 Rutherfords, Liverpool
OAKLEY, JANE ANN, Dalston Aug 9 Dunkerton & Son, Bedford row
PARKER, RICHARD JOHN, Palace rd, Tulse Hill Park Aug 14 Miller & Co, Savile row
PORTER, RICHARD MCEWAN, Victoria rd, Kensington August 20 Richardson, Cannon st
RILEY, HENRY, Charlton, Kent Sept 1 Watkins, Woolwich
RUSSEL, GEORGE ALFRED, Ealing Aug 6 Taylor, Lincoln's inn fields
SANDFORD, EDWARD GILES, Ealing Sept 1 Peake & Co, Bedford row
SMITH, ALICE, Carlton, nr Poulton le Fylde, Lancs July 26 Kay, Blackpool
STEVENS, ROBERT CHAMPION, Coulson st, Chelsea Sept 1 Bayley & Jones, Basingstoke
STOTT, JOHN, Coneygarth, Northumberland, Farmer Aug 7 Brumell & Sample, Newcastle upon Tyne
SUNDERLAND, SARAH HARRIET, Heyshaw, Lancs Aug 10 Francis Day, c o of Petty, Market st, Lancaster
THORNTON, ELIZA MARION, Eastbourne Aug 17 Hores, Lincoln's inn fields
TICKELL, GEORGE, Ashburton, Devon, Farmer July 24 Tucker & Son, Ashburton, Devon
TURTON, ANNIE ELIZA, Crookes, Sheffield Aug 16 Branson & Son, Sheffield
WALKER, ARTHUR, Torquay Sept 1 Hadley & Dain, Birmingham
WATERS, ELLEN DINAH, Alrov rd, Finsbury Park Aug 15 Baildon, Stone b'dgs
WATKINS, JOSEPH, Ryeford, Weston under Penyard, Hereford July 31 Wallis, Hereford
WATSON, MARY, Quorndon, Leicester Aug 9 Stevenson & Son, Leicester
WIGLEY, MARY ELIZABETH, Edgbaston, Birmingham Aug 9 Botteley & Sharp, Birmingham
WOOD, WILLIAM, Keighley, Yorks July 31 Dewhurst, Keighley
WYLDE, WILLIAM HENRY, C M G, Collingham pl Aug 6 Dimond & Son, Welbeck st

Bankruptcy Notices.

London Gazette.—FRIDAY, July 16.

RECEIVING ORDERS.

AMOS, PERCY JOHN, Folkestone, Taxicab Driver Canterbury Pet July 14 Ord July 14
ARKWRIGHT, HUGH E, Lewisham High rd, Insurance Agent Greenwich Pet May 17 Ord July 13
BARROW, JAMES, Prescot, Lancs, Coal Merchant Liverpool Pet July 14 Ord July 14
BELL, ALFRED JOHN, Swindon, Builder Swindon Pet May 26 Ord July 13
COOK, RICHARD, Blakenhall, Wolverhampton, Labourer Wolverhampton Pet July 14 Ord July 14
CROSSLEY, JOHN LEADBEATTER, Shipley, Yorks, Commercial Traveller Bradford Pet July 13 Ord July 13
DYER, THOMAS, Northampton, Architect Northampton Pet July 10 Ord July 10
FIELDER, A PARRY, Belmont rd, Twickenham, Architect Brentford Pet May 12 Ord July 13
FLETCHER, JOHN WILLIAM, Devonport, Naval Outfitter Plymouth Pet July 10 Ord July 10
GUNTON, HANDEL, Kippax, Featherstone, Yorks, Coal Miner Wakefield Pet July 12 Ord July 12
HUTCHINGS, WILLIAM, Lowestoft, Smack Owner Great Yarmouth Pet July 14 Ord July 14
JOHNSTON, ARCHIBALD WILLIAM, Sandwith, Cumberland, Farmer Whitehaven Pet July 12 Ord July 12

Bingham, Harry Jeffery Snelson, Liscard, Cheshire, Secretary Birkenhead Pet May 20 Ord July 12
Langridge, Alec, Brockley rise, Forest Hill, Teacher of Tailors' Cutting Greenwich Pet June 24 Ord July 13
Leppington, William, Shifnal, Salop, Joiner Shrewsbury Pet July 14 Ord July 14
Matou, Elizabeth Veronica, Balsall Heath, Birmingham, Butcher Birmingham Pet July 13 Ord July 13
Mussett, James Sutton, Thornton Heath, Surrey Croydon Pet Jan 23 Ord July 13
Orman, Charles William, Romsey, Southampton, Licensed Victualler Southampton Pet July 12 Ord July 12
Patrick, Albert Joseph, Bridport pl, New North rd, Clerk High Court Pet July 14 Ord July 14
Pickles, Mary Ann, Skipton, Yorks, Draper Bradford Pet June 30 Ord July 14
Richards, Thomas, Fetter ln, Grocer High Court Pet May 12 Ord July 14
Rust, Henry Arno Frederick Leuschner, Nottingham, Cycle Agent Nottingham Pet July 12 Ord July 12
Staines, Emma, Ernest Phillimore Staines, and Douglas Staines, Penge, Corn Merchants Croydon Pet July 12 Ord July 12
Stonefield, Max, Leeds, Cloth Merchant Leeds Pet June 23 Ord July 12
Tarrant, Samuel, Swindon, Refreshment House Keeper Swindon Pet July 13 Ord July 13
Tottie, James Gibson, Newtown, Leeds, Tobacconist Leeds Pet July 13 Ord July 13
Walters, David, Treorky, Glam, China Dealer Pontypridd Pet July 12 Ord July 12
Ward, George, Shrewsbury, Licensed Victualler Shrewsbury Pet July 14 Ord July 14
Worrall, Leonard, Barrow in Furness, Commercial Clerk Barrow in Furness Pet July 13 Ord July 13

FIRST MEETINGS.

Arkwright, Hugh E, Lewisham High rd, Insurance Agent July 28 at 11.30 13, York rd, Westminster Bridge
Azavourian, Krikor, Moss Side, Manchester, Shipper July 28 at 3 Off Rec, Byrom st, Manchester
Bowkett, Frederick George, Gloucester, Shopkeeper July 24 at 12 Off Rec, Station rd, Gloucester
Brownlow, Robert James, Longsight, Manchester, Engineer July 26 at 3 Off Rec, Byrom st, Manchester
Crossley, John Leadbeatter, Shipley, Yorks, Commercial Traveller July 26 at 11 Off Rec, 12, Duke st, Bradford
Deacon, Honley, Hall Green, Warwick, Manufacturers' Agent July 28 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham
Dyer, Thomas, Northampton, Architect July 24 at 11.15 Off Rec, Bridge st, Northampton
Foulkes, Hugh George, Carnarvon, Grocer July 28 at 3 Sportsman Hotel, Carnarvon
Goldsmith, Stephen George, Penchurst, Farmer July 26 at 11.15 C J Parris's Offices, 67, High st, Tunbridge Wells
Green, John, Green Heath, Hednesford, Miner July 27 at 11.30 Off Rec, Wolverhampton
Gunton, Handel, Kippax, Yorks, Coal Miner July 26 at 11 Off Rec, 6, Bond ter, Wakefield
Hall, Tom Harper, Barrow in Furness, Clerk July 24 at 11 Off Rec, 16, Cornwallis st, Barrow in Furness
Halligarth, J, Aston, Birmingham, Builder July 29 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham
Henson, Tom, Highbridge, Somerset, Coal Merchant July 28 at 11.30 Off Rec, 26, Baldwin st, Bristol
Hoyle, H, Coventry, Baker July 26 at 11 Off Rec, 8, High st, Coventry
Langridge, Alec, Brockley rise, Forest Hill, Teacher of Tailor's Cutting July 28 at 12 132, York rd, Westminster Bridge
Langton, Stephen Bennett, Staines rd, Hounslow, Motor Engineer July 26 at 3 14, Bedford row
Leppington, William, Shifnal, Salop, Joiner July 24 at 12.30 Off Rec, 22, Swan hill, Shrewsbury
Purchase, Richard Roberts, Ryde, I of W, Jeweller July 27 at 3.15 Off Rec, 33A, Holyrood st, Newport, I of W
Richards, Thomas, Fetter ln, Grocer July 28 at 11 Bankruptcy bldgs, Carey st
Roadnight, Frederick James, Lowestoft, Oil Dealer July 26 at 12.30 Off Rec, 8, King st, Norwich
Spurrier, Henry, and Frederick Spurrier, Bournbrook, Worcester, Steel Rollers July 29 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham
Staines, Emma, Ernest Phillimore Staines, and Douglas Staines, Penge, Corn Merchants July 26 at 11.30 132, York rd, Westminster bridge
Stonefield, Max, Leeds, Cloth Merchant July 26 at 11 Off Rec, 24, Bond st, Leeds
Mussett, James Sutton, London rd, Thornton Heath July 26 at 12 132, York rd, Westminster Bridge
Newman, William George, High st, Hounslow, Tobacco Dealer July 26 at 12 14, Bedford row
Orman, Charles William, Romsey, Southampton, Licensed Victualler July 26 at 12 Off Rec, Midland Bank chmbrs, High st, Southampton
Patrick, Albert Joseph, Bridport rd, New North rd, Clerk July 26 at 1 Bankruptcy bldgs, Carey st
Pearce, John, Caerau, nr Maesteg, Collier July 26 at 3 Off Rec, 117, St Mary st, Cardiff
Price, John, Brick ln, Spitalfields, Baker July 26 at 11 Bankruptcy bldgs, Carey st
Tay, John Poynes, Taunton, Journalist July 31 at 2 10, Hammet st, Taunton
Taylor, Alfred, Scarsdale ter, Kensington, Clerk July 26 at 12 Bankruptcy bldgs, Carey st
Tottie, James Gibson, Newtown, Leeds, Tobacconist July 26 at 11.30 Off Rec, 24, Bond st, Leeds
Walters, David, Treorky, Glam, China Dealer July 27 at 2.30 Off Rec, Post Office chmbrs, Pontypridd
Ward, George, Shrewsbury, Licensed Victualler July 24 at 1 Off Rec, 24, Swan hill, Shrewsbury
Willocks, Richard, Truro, General Dealer July 24 at 12 Off Rec, Old Miners Bank, Truro
Worrall, Leonard, Barrow in Furness, Clerk July 24 at 11.25 Off Rec, 16, Cornwallis st, Barrow in Furness

ADJUDICATIONS.

Amos, Percy John, Folkestone, Taxicab Driver Canterbury Pet July 14 Ord July 14
Barrow, James, Prescot, Lancs, Coal Merchant Liverpool Pet July 14 Ord July 14
Bowkett, Frederick George, Gloucester, Shopkeeper Gloucester Pet June 26 Ord July 12
Cook, Richard, Blakenhall, Wolverhampton, Labourer Wolverhampton Pet July 14 Ord July 14
Crossley, John Leadbeatter, Shipley, Yorks, Commercial Traveller Bradford Pet July 13 Ord July 13
De Salicuto, Luigi (Marquis), Oxford ter, Hyde Park High Court Pet Feb 10 Ord July 13
Dyer, Thomas, Northampton, Architect Northampton Pet July 10 Ord July 10
Eyres, Roger Royston, Kingham, Oxford Hereford Pet Nov 11 Ord July 14
Fergusson, John Campbell, Malvern, Worcester, Doctor Worcester Pet Nov 19 Ord July 13
Fletcher, John William, Devonport, Devon, Naval Outfitter Plymouth Pet July 10 Ord July 10
Gunton, Handel, Kippax, Yorks, Coal Miner Wakefield Pet July 12 Ord July 12
Hutchings, William, Lowestoft, Smack Owner Great Yarmouth Pet July 14 Ord July 14
Johnston, Archibald William, Sandwith, Cumberland, Farmer Milom Pet July 12 Ord July 12
Leppington, William, Shifnal, Salop, Joiner Shrewsbury Pet July 14 Ord July 14
Longley, G F, Sunbury Wandsworth Pet June 18 Ord July 12
Norbie, John, Welbeck ct, Kensington High Court Pet Feb 8 Ord July 14
Odell, Albert, Blomdeld rd, Maida Vale, Brick Merchant High Court Pet June 11 Ord July 12
Orman, Charles William, Romsey, Licensed Victualler Southampton Pet July 12 Ord July 12
Patrick, Albert Joseph, Bridport pl, New North rd, Clerk High Court Pet July 14 Ord July 14
Rust, Henry Arno Frederick Leuschner, Nottingham, Hairdresser Nottingham Pet July 12 Ord July 12
Sanson, Ernest William, Wimbledon, Office Systems Expert High Court Pet June 18 Ord July 13
Sewell, Sarah Ann, Watford High Court Pet June 26 Ord July 13
Silverlock, George Frederick, Hampton Park, Portswood, Southampton, Grocer Southampton Pet June 26 Ord July 13
Simpson, Edward, Newcastle on Tyne, Stationer Newcastle on Tyne Pet June 5 Ord July 13
Sinclair, John Samuel, Shards rd, Peckham High Court Pet June 10 Ord July 12
Suhr, Rudolf Fairdrich Heinrich, Piccadilly, Mineral Broker High Court Pet April 23 Ord July 12
Tarrant, Samuel, Swindon, Refreshment House Keeper Swindon Pet July 13 Ord July 13
Thurston, George Henry, Brighton Edmonton Pet June 16 Ord July 10
Tottie, James Gibson, Newtown, Leeds, Tobacconist Leeds Pet July 13 Ord July 13
Walters, David, Treorky, Glam, China Dealer Pontypridd Pet July 12 Ord July 12
Worrall, Leonard, Barrow in Furness, Clerk Barrow in Furness Pet July 13 Ord July 13

London Gazette.—Tuesday, July 20.

RECEIVING ORDERS.

Bennett, Joseph, Glastonbury, Jeweller Wells Pet July 17 Ord July 17
Burden, Maurice Aubrey, Donhead St Mary, Wilts, Waggon Builder Salisbury Pet July 15 Ord July 15
Evans, Hugh, Kenfig Hill, Glamorgan, Draper Cardiff Pet July 15 Ord July 15
Faulkner John Ralph, Portsmouth, Draper Portsmouth Pet July 16 Ord July 16
Glover, S E, & Co, Latimer rd, Notting Hill, Butchers' Supply Stores High Court Pet May 24 Ord July 16
Goodman, Henry, Marham sq, Chelsea High Court Pet June 22 Ord July 16
Hall, George, Brigg, Fishmonger Great Grimsby Pet July 12 Ord July 12
Harbour, James, Hampton, Butcher Kingston, Surrey Pet June 29 Ord July 15
Hargreaves, Joseph Arthur, Crewe, Clothier's Manager Hanley Pet July 16 Ord July 16
Harrington, William Herbert, Church st, Kensington, Dyer High Court Pet June 23 Ord July 16
Hedges, Walter Frederick, Beaconsfield, Builder Aylesbury Pet June 16 Ord July 16
Hibbert, Capt George Frederick, Barnstaple Barnstaple Pet June 18 Ord July 16
Hood, Alfred, Colworth rd, Leytonstone, Essex, Builder High Court Pet April 29 Ord July 9
Hopkins, Harry William, Aylesbury, Bucks, Nurseryman Aylesbury Pet July 17 Ord July 17
Joel, Samuel, Gravel ln, Houndsditch Fruit Salesman High Court Pet June 15 Ord July 16
Jones, John Price, Llanberis, Carnarvon, Boot Maker Bangor Pet July 16 Ord July 16
Lasserson, Solomon Myer, Manchester, Draper Manchester Pet July 15 Ord July 15
Livesey, Alfred James, Strand, Solicitor High Court Pet May 26 Ord July 15
Manton, Joseph, Wolverton, Boot Dealer Northampton Pet July 15 Ord July 15
Murray, James Wyles, Carlisle, Shoemaker Carlisle Pet July 14 Ord July 16
Noble, Thomas Edwin, Kingston upon Hull, Provision Merchant Kingston upon Hull Pet July 16 Ord July 16
Phillips, George, jun, Barnes, Publican Wandsworth Pet June 15 Ord July 15
Rawson, George, Kirkella, Yorks, Joiner Kingston upon Hull Pet July 15 Ord July 15
Richardson, Walter, Doncaster, Tailor Sheffield Pet July 15 Ord July 15
Ridsdale, Harry, Bradford, Rag Merchant's Manager Bradford Pet July 15 Ord July 16
Robson, Janet, North Shields, Metal Broker Newcastle on Tyne Pet July 15 Ord July 15
Scoffin, Arthur, Great Grimsby, Carter Great Grimsby Pet July 14 Ord July 14
Sheffield, George William, Moseley Hill, Lancs, Commercial Traveller Liverpool Pet July 15 Ord July 15
Slater, William Thomas, Burnley Burnley Pet July 14 Ord July 15
Swales, John, Leeds, Butcher Leeds Pet July 15 Ord July 15
Vintner, P, & Co, Jewin st High Court Pet June 23 Ord July 15
Wheeler, Harry, South Norwood, Confectioner Croydon Pet July 16 Ord July 16
Woolner, Hugh, Salisbury House, London wall High Court Pet June 16 Ord July 8
Worgan, William, Maesteg, Glam, Boot Maker Cardiff Pet June 30 Ord July 16
Worth, Harry Crawford, Athol Park, Sunderland, Commission Agent Sunderland Pet July 16 Ord July 16

FIRST MEETINGS.

Abbott, Emily, Luton, Straw Hat Manufacturer July 28 at 12 Off Rec, Bridge st, Northampton

BARROW, JAMES, Prescott, Lancs, Coal Merchant July 30 at 11 Off Rec, 35, Victoria st, Liverpool
BURDEN, MAURICE AUBREY, Donhead St Mary, Wilts, Waggon Builder July 29 at 12.30 Off Rec, City chmbrs, Catherine st, Salisbury
FLETCHER, JOHN WILLIAM, Devonport, Naval Outfitter July 28 at 12 11, St Aubyn st Devonport
GLOVER, S E, & Co, Latimer rd, Notting Hill, Butchers' Supply Stores July 28 at 2.30 Bankruptcy bldgs, Carey st
GOODMAN, HENRY, Markham sq, Chelsea July 30 at 2.30 Bankruptcy bldgs, Carey st
HALL, GEORGE, Brigg, Fishmonger Aug 5 at 10.30 Off Rec, St Mary's chmbrs, Gt Grimsby
HARBOR, JAMES, Broad la, Hampton, Butcher July 29 at 12 132, York rd, Westminster Bridge
HARDY, HENRY, Bath, Lodging House Keeper July 28 at 11.45 Off Rec, 26, Baldwin st, Bristol
HARGREAVES, JOSEPH ARTHUR, Crewe, Clothier's Manager July 28 at 3 Off Rec, King st, Newcastle, Staffs
HARRINGTON, WILLIAM HERBERT, Church st, Kensington, Dyer July 30 at 11 Bankruptcy bldgs, Carey st
HOOD, ALFRED, Colworth rd, Leytonstone, Builder July 28 at 1 Bankruptcy bldgs, Carey st
JOEL, SAMUEL, Gravel la, Houndsditch, Fruit Salesman July 28 at 12 Bankruptcy bldgs, Carey st
JONES, JAMES, Clocaenog, Denbigh, Farmer July 29 at 12.15 Castle Hotel, Ruthin
LEWIS, THOMAS, Whitchurch, nr Cardiff, Draper July 28 at 3 Off Rec, 17, St Mary st, Cardiff
LIVESEY, ALFRED JAMES, Strand, Solicitor July 29 at 11 Bankruptcy bldgs, Carey st
MANTON, JOSEPH, Wolverton, Bucks, Boot Dealer July 28 at 11.30 Off Rec, Bridge st, Northampton
MILLWARD, WILLIAM, and WILLIAM MEREDITH, Manchester, Athletic Outfitters July 29 at 3 Off Rec, Byrom st, Manchester
PHILLIPS, GEORGE, jun, Barnes, Publican July 29 at 11.30 132, York rd, Westminster Bridge
PICKLES, MARY ANN, Skipton, Yorks, Draper July 30 at 11 Off Rec, 12, Duke st, Bradford
RIDSDALE, HARRY, Bradford, Rag Merchant's Manager July 29 at 10 Off Rec, 12, Duke st, Bradford
ROBSON, JANET, North Shields, Metal Broker July 28 at 12 Off Rec, 30, Mosley st, Newcastle on Tyne
RUST, HENRY ARNO FREDERICK LEUSCHNER, Nottingham, Hairdresser July 28 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
SHEFFIELD, GEORGE WILLIAM, Mossley Hill, Lancs, Commercial Traveller July 30 at 11.30 Off Rec, 35, Victoria st, Liverpool
SWALES, JOHN, Leeds, Butcher July 28 at 11 Off Rec, 24, Bond st, Leeds
VINTREE, P, & Co, Jewin st July 29 at 11 Bankruptcy bldgs, Carey st
WHEELER, HARRY, South Norwood, Confectioner July 30 at 11 30 132, York rd, Westminster Bridge
WILLIAMS, WILLIAM, Tyddyn Adda, Llanddanielfab, Anglesey, Farmer July 28 at 12.30 British Hotel, Bangor
WOOLNER, HUGH, Salisbury House, London wall July 29 at 12 Bankruptcy bldgs, Carey st